Intermediary Foundation of the Universal Declaration of Human Rights

To : ICCBA p/a

Assembly of States Parties Statute of Rome by ICC

Oude Waalsdorperweg 10, 2597 AK, The Hague, The Netherlands
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Our opinion
Mierlo, July 29 2025

Re: Seat Agreement between the International
Criminal Court and the Host Country, The Hague, 07-06-2007

Whereas article 3, paragraphs 1 and 2, of the Rome Statute respectively provide that the seat of the Court shall be established at The Hague in the Netherlands and that the Court shall enter into a headquarters agreement with the host State, to be approved by the Assembly of States Parties.

With the letter from the Minister of Foreign Affairs – date: July 28 2025, reference: BZ2518854- concerning sanctions against the State of Israel , the Netherlands aims to justify its serious failure to comply with its obligations . "Crocodile tears are shed quickly, just as the calf is drowned, so the saying goes. Although the Netherlands already knew in 2024 that crimes against humanity were being committed—genocide is a term that must be issued by the Criminal Court or the ICC—the Dutch State is complicit in crimes against humanity. Throughout the entire period from 2023 to 2025, the Dutch State and its representatives have adopted a clear pro- Israel stance. Please also refer to the various motions in Parliament. Only a few political parties in the House of Representatives clearly pointed out the serious dangers, and they were voted out. The fact that the Netherlands pledged an additional voluntary contribution of 3 million euros to the International Criminal Court (ICC), on top of the previous contribution of 3 million euros from 2022 and 2023. This additional contribution is intended to strengthen the Court's investigative capacity, particularly in the context of investigations into international crimes and human rights violations. It is irrelevant . (IFUD of Human Rights).

It would be more appropriate to move the ICC to another host country. The Dutch government uses The Hague, "City of Peace and Justice," purely as a political instrument to promote the city of The Hague.

https://archive.org/details/exploot-l-4401255

https://archive.org/details/letter-situation-israel-vs-gaza

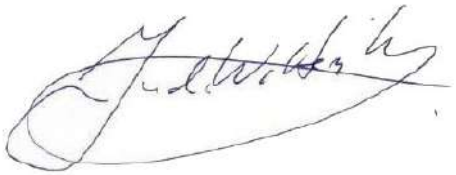
https://archive.org/details/position-paper-m.-de-hoon-t.b.v.-rondetafelgesprek-situatie-in-gaza-d.d.-28-mei-2025-en

Sincerely

IFUD of Human Rights

Chairman

J.P. van den Wittenboer



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Intermediary Foundation of the Universal Declaration of Human Rights

REGISTER

House of Representatives of the States General
The Chairman
Drs.MA Martin Bosma
PO Box 20018
2500 EA The Hague

Subject: Situation in Gaza

Mierlo, July 15, 2024

I request the President of the House of Representatives of the States General - urgently - to to inform members of parliament and political party factions about this letter.

After voting, the Members of Parliament rejected a motion by Member Van Baarle DENK (No. 2907 kst-21501-02-2907 ISSN 0921 - 7371 The Hague 2024 General Affairs Council and Foreign Affairs Council MOTION BY MEMBER VAN BAARLE Submitted on 23 May 2024) To comply with the arrest warrant of the International Criminal Court against Netanyahu on Dutch territory.

On May 27th I sent a letter to the members of the House of Representatives. We will not get any further with the freewheeling issue of Israel vs Gaza! The recent decision of the International Court of Justice ordering Israel to immediately halt its military offensive in Rafah, after it recognized genocide as a plausible risk, and by the request of the prosecutor of the International Criminal Court to issue arrest warrants. for Israeli leaders on charges of war crimes and crimes against humanity. “In this context, the continued transfers of arms to Israel can be seen as willfully and knowingly providing assistance to operations that violate international human rights and international humanitarian law, and can result in profit from such assistance.”

States and companies – including the State of the Netherlands – must immediately end arms deliveries to Israel, otherwise they risk responsibility for
human rights violations.

The transfer of arms and ammunition to Israel could constitute a serious violation of human rights and international humanitarian law and risk making the state complicit in international crimes, possibly including genocide, UN experts said today, reiterating their demand for an immediate end to the transfers.

In line with recent calls by the Human Rights Council and UN independent experts for states to cease the sale, transfer and diversion of arms, ammunition and other military equipment to Israel, arms manufacturers that supply Israel – including
BAE Systems, Boeing, Caterpillar, GeneralDynamics, Lockheed Martin, Northrop Grumman, Oshkosh, Rheinmetall AG, Rolls-RoycePower Systems, RTX and ThyssenKrupp – also make

an end to transfers, even if they are carried out under existing export licenses.

“By sending weapons, parts, components and ammunition to Israeli forces, these companies risk being complicit in serious violations of international human rights and international humanitarian law,” the experts said.

An end to transfers must also include indirect transfers through intermediary countries that could ultimately be used by Israeli forces, especially in the ongoing attacks on Gaza.

The UN experts said arms companies should systematically and periodically conduct enhanced human rights due diligence to ensure their products are not used in ways that violate international human rights and international humanitarian law.

Financial institutions that invest in these arms companies are also being targeted.
Investors such as Alfried Krupp von Bohlen und Halbach-Stiftung, Amundi Asset Management, Bank of America, BlackRock, Capital Group, Causeway Capital Management, Citigroup, Fidelity Management & Research, INVESCO Ltd, JP Morgan Chase, Harris Associates, Morgan Stanley, Norges Bank Investment Management, Newport Group, Raven'swing Asset Management, State Farm Mutual Automobile Insurance, State Street Corporation, Union Investment Privatfonds, The Vanguard Group, Wellington and Wells Fargo & Company are urged to take action. Failure to prevent or mitigate their business relationships with these arms manufacturers that transfer weapons to Israel could lead to the disappearance of weapons that are directly linked to and contribute to human rights violations, with implications for complicity in potential atrocities, the experts said. “Weapons initiate, sustain, exacerbate and prolong armed conflicts, as well as other forms of oppression. Therefore, the availability of weapons is an essential precondition for the commission of war crimes and human rights violations, including by private arms companies,” the spokesperson said. The experts said the ongoing Israeli military onslaught is characterized by indiscriminate and disproportionate attacks on civilian populations and infrastructure, including through extensive use of explosive and incendiary weapons in densely populated areas,

as well as through the destruction and damage of essential and life-sustaining weapons. civilian infrastructure, including housing and shelters, health care, education, water and sanitation. These attacks have resulted in more than 37,000 deaths in Gaza and 84,000 wounded. Of these deaths and wounded, an estimated 70 percent are women and children. Today, children in Gaza constitute the largest child amputee population in the world, as a result of severe injuries sustained during the war. These operations have also resulted in severe damage to the environment and climate. “The need for an arms embargo on Israel and for investors to take decisive action is more urgent than ever, particularly in light of the obligations of States and the responsibilities of businesses under the Geneva Conventions, the Genocide Convention, international human rights treaties and the UN

Guiding Principles on Business and Human Rights," the UN experts said. The experts paid tribute to the continued work of journalists who have documented and reported on the devastating impact of these weapons systems on civilians in Gaza, and human rights defenders and lawyers, among other stakeholders, who work to hold states and companies accountable for transferring arms to Israel. They also engaged with states and the companies and investors involved on these issues.

I hereby request that my letter of May 27, 2024 be considered as repeated and inserted.

IFUD of Human Rights

Chair

JP van den Wittenboer

For questions regarding UN Independent Experts, you may also contact Dharisha Indraguptha (dharisha.indraguptha@un.org) or John Newland (john.newland@un.org)

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Advance edited version

Distr.: General
30 June 2025

Original: English

Advance edited version

Human Rights Council
Fifty-ninth session
16 June–11 July 2025
Agenda item 7
Human rights situation in Palestine and other occupied Arab territories

From economy of occupation to economy of genocide

Report of the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967, Francesca Albanese*, **

Summary

In the present report, the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967 investigates the corporate machinery sustaining the Israeli settler-colonial project of displacement and replacement of the Palestinians in the occupied territory. While political leaders and Governments shirk their obligations, far too many corporate entities have profited from the Israeli economy of illegal occupation, apartheid and now genocide. The complicity exposed by the report is just the tip of the iceberg; ending it will not happen without holding the private sector accountable, including its executives. International law recognizes varying degrees of responsibility – each requiring scrutiny and accountability, particularly in this case, where a people's self-determination and very existence are at stake. This is a necessary step to end the genocide and dismantle the global system that has allowed it.

* The present report was submitted to the conference services for processing after the deadline so as to include the most recent information.

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I. Introduction

1. Colonial endeavours and associated genocides have historically been driven and enabled by the corporate sector,[1] Commercial interests have contributed to the dispossession of Indigenous people of their lands[2] – a mode of domination known as "colonial racial capitalism".[3] The same is true of Israeli colonization of Palestinian lands,[4] its expansion into the occupied Palestinian territory and its institutionalization of a regime of settler-colonial apartheid.[5] After denying Palestinian self-determination for decades, Israel is now imperilling the very existence of the Palestinian people in Palestine.

2. The role of corporate entities in sustaining the illegal Israeli occupation and its ongoing genocidal campaign in Gaza is the subject of the present investigative report, which is focused on how corporate interests underpin the Israeli settler-colonial twofold logic of displacement and replacement aimed at dispossessing and erasing Palestinians from their lands. The Special Rapporteur discusses corporate entities in various sectors: arms manufacturers, tech firms, building and construction companies, extractive and service industries, banks, pension funds, insurers, universities and charities. These entities enable the denial of self-determination and other structural violations in the occupied Palestinian territory, including occupation, annexation and crimes of apartheid and genocide, as well as a long list of ancillary crimes and human rights violations, from discrimination, wanton destruction, forced displacement and pillage to extrajudicial killing and starvation.

3. Had proper human rights due diligence been undertaken, corporate entities would have long ago disengaged from Israeli occupation. Instead, post-October 2023, corporate actors have contributed to the acceleration of the displacement-replacement process throughout the military campaign that has pulverized Gaza and displaced the largest number of Palestinians in the West Bank since 1967.[6]

4. While it is impossible to fully capture the scale and extent of decades of corporate connivance in the exploitation of the occupied Palestinian territory, the present report exposes the integration of the economies of settler-colonial occupation and genocide. In it, the Special Rapporteur calls for accountability for corporate entities and their executives at both the domestic and international levels: commercial endeavours enabling and profiting from the obliteration of innocent people's lives must cease. Corporate entities must refuse to be complicit in human rights violations and international crimes or be held to account.

II. Methodology

5. "Corporate entities" in the present report refers to business enterprises, multinational corporations, for-profit and not-for-profit entities, whether private, public or State-owned.[7] Corporate responsibility applies regardless of the size, sector, operational context, ownership and structure of the entity.[8]

[1] Consider Philip Stern, *Empire, Incorporated: The Corporations that Built British Colonialism* (Harvard University Press, 2023); and L.H. Roper, "Private enterprise, colonialism, and the Atlantic world", *Oxford Research Encyclopedia of Latin American History* (Oxford University Press, 2018).

[2] Nick Estes, *Our History Is the Future: Standing Rock versus the Dakota Access Pipeline, and the Long Tradition of Indigenous Resistance* (London, Verso, 2019), pp. 43–50.

[3] Susan Koshy and others, eds., *Colonial Racial Capitalism* (Durham, Duke University Press, 2022).

[4] Patrick Wolfe, "Purchase by other means: the Palestine *Nakba* and Zionism's conquest of economics", *Settler Colonial Studies*, vol. 2, No. 1 (2012).

[5] Andy Clarno, *Neoliberal Apartheid: Palestine/Israel and South Africa after 1994* (Chicago, The University of Chicago Press, 2017).

[6] www.unrwa.org/newsroom/official-statements/west-bank-large-scale-house-demolitions-ongoing-israeli-forces.

[7] Guiding Principles on Business and Human Rights, principle 4.

[8] Ibid., principle 14.

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6. In the report, the Special Rapporteur builds on extensive literature, especially by civil society[9] and by the Working Group on the issue of human rights and transnational corporations and other business enterprises, on how Israel has created and maintained its own economy through the occupation, and a captive economy for the Palestinians.

7. The Special Rapporteur also builds upon, and situates within the broader matrix of the unlawful Israeli occupation, the database established by the Office of the United Nations High Commissioner for Human Rights (OHCHR) pursuant to Human Rights Council resolutions 31/36 and 53/25. The OHCHR database lists only business enterprises that have "directly and indirectly enabled, facilitated and profited from the construction and growth of the settlements".[10]

8. The Special Rapporteur developed a database of approximately 1,000 corporate entities from the unprecedented number of submissions received – more than 200 – following her call for input when preparing the investigation.[11] This helped map how corporate entities worldwide have been implicated in human rights violations and international crimes in the occupied Palestinian territory. Over 45 entities named in the report have been duly informed of the facts that led the Special Rapporteur to formulate a series of allegations: 15 replied. The complex web of corporate structures – and the often obscured links between parents and subsidiaries, franchises, joint ventures, licencees etc. – implicates many more. The investigation behind the present report demonstrates the lengths to which corporations will go to conceal their complicity.[12]

9. The report is complemented by the attached annex, which provides an overview of the relevant legal framework.

III. Legal context

10. The law governing corporate responsibility has deep roots in the historic relationship between violent dispossession and private power, and the legacy of corporate collusion with settler-colonialism and racial segregation.[13]

11. Early charter companies, granted broad State-like powers, gradually evolved into private "limited liability" corporations as intercolonial trade grew vital to European economies.[14] Colonial powers continued to rely on these relationships to outsource, obscure and avoid accountability for the dispossession and enslavement of Indigenous Peoples and the expropriation of their resources.[15] Corporations have not only inherited the benefits of this legal veil of separation, but have also emerged as shapers of international law.[16]

12. Today, some corporate conglomerates exceed the gross domestic product (GDP) of entire sovereign States.[17] Sometimes wielding more power – political, economic and discursive – than States themselves, corporations enjoy increasing recognition as rights holders, with still insufficient corresponding obligations. The asymmetry of immense power without sufficiently justiciable accountability exposes a fundamental global governance gap.

[9] www.bdsmovement.net; www.whoprofits.org; www.dontbuyintooccupation.org; and www.investigate.afsc.org.

[10] A/HRC/22/63, para. 96. See also Human Rights Council resolution 31/36 and A/HRC/43/71.

[11] http://www.ohchr.org/en/calls-for-input/2024/call-input-report-special-rapporteur-occupied-palestinian-territory-human. Where authorized by the submitters, submissions will be made available on the web page of the Special Rapporteur. Confidential submissions are listed in the report with an index number.

[12] www.somo.nl/mind-the-gap/.

[13] Doreen Lustig, "The enduring charter", in *States, Firms and Their Legal Fictions*, Melissa J. Durkee, ed. (Cambridge University Press, 2024).

[14] Roper, "Private enterprise".

[15] Koshy and others, *Colonial Racial Capitalism*, p. 4.

[16] Federica Violi, "Navigating corporate accountability in international economic law: a critical overview", in *Handbook of Accountability Studies: Politics, Law, Business, Work*, Ioannis Papadopoulos and others, eds. (Elgar Publishing, forthcoming 2025).

[17] www.realbusinessrescue.co.uk/advice-hub/companies-worth-more-than-countries.

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13. Corporations and their home States – primarily global-minority States – continue to exploit structural inequalities rooted in colonial dispossession.[18] Meanwhile, weaker regulatory systems in formerly colonized States, and development and investment imperatives, mean corporations often evade accountability.[19]

14. Nevertheless, important precedents exist. The post-Holocaust industrialists' trials, such as the I.G. Farben trial, laid the groundwork for recognizing the international criminal responsibility of corporate executives for participation in international crimes.[20] By addressing corporate complicity in apartheid, the Truth and Reconciliation Commission of South Africa helped shape corporate responsibility for human rights violations.[21] Increasing domestic and international litigation signal a growing trend toward corporate accountability.[22]

15. The case of Palestine further tests international standards.

16. Today, the Guiding Principles on Business and Human Rights set out the normative framework for States' and corporate entities' compliance with international law. States have the primary obligation to prevent, investigate, punish and remedy human rights abuses by third parties, and may breach their obligations if they fail to do so. The Guiding Principles crystallize the human rights standards applicable to corporate conduct that apply regardless of whether States uphold their primary obligations. International humanitarian law and criminal law also confer specific obligations and liabilities on private actors,[23] with domestic jurisdictions primarily responsible for enforcement.

17. The Guiding Principles establish a continuum of responsibilities, depending on whether corporate entities cause, contribute to or are directly linked with adverse human rights impacts.[24] In conflicts, businesses must observe heightened human rights due diligence to identify concerns and adjust their conduct.[25] The liability of corporate entities will be determined by their actions and by the human rights impact: due diligence is not sufficient to absolve corporations of liability.[26] At a minimum, corporate entities directly linked to human rights impacts must exercise leverage or consider termination of their activities or relationships. Failure to act accordingly may give rise to liability. Where violations constitute crimes, corporate executives and, increasingly, entities themselves, may be held accountable for their knowledge of and material contributions to crimes.[27]

18. In the occupied Palestinian territory, building on decades of documented human rights violations and crimes, recent judicial developments leave no room for doubt that corporate engagement with any component of the occupation is connected with violations of jus cogens norms and international crimes (see annex). Citing racial segregation and apartheid, violations of the right to self-determination and the prohibition on the use of force, the International Court of Justice unequivocally affirmed the illegality of the presence of Israel, including its military presence, colonies and its infrastructure and resource control.[28] Furthermore, the atrocities committed since October 2023 triggered proceedings for genocide

[18] Consider Adom Getachew, *Worldmaking after Empire* (Princeton University Press, 2019), pp. 22–26.
[19] Violi, "Navigating corporate accountability".
[20] Anita Ramasastry, "Corporate complicity: from Nuremberg to Rangoon – an examination of forced labor cases and their impact on the liability of multinational corporations", *Berkeley Journal of International Law*, vol. 20 (2002).
[21] www.justice.gov.za/trc/report/finalreport/Volume%204.pdf, pp. 21–27.
[22] Elies van Sliedregt, "The future of international criminal justice is corporate", *Journal of International Criminal Justice* (2025).
[23] A/75/212, paras. 10 and 11; and, with reference to commentary on the draft articles on prevention and punishment of crimes against humanity, *Yearbook of the International Law Commission 2019*, vol. II, Part Two (United Nations publication 2019), pp. 65–67.
[24] Guiding principle 13.
[25] www.undp.org/publications/heightened-human-rights-due-diligence-business-conflict-affected-contexts-guide.
[26] Guiding principle 17, commentary.
[27] *Yearbook of the International Law Commission 2019*, vol. II, Part Two (United Nations publication 2019), pp. 65–67; and A/75/212, para. 11.
[28] *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, Advisory Opinion, 19 July 2024. See also A/79/384, paras. 5–7.

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before the International Court of Justice, and for war crimes and crimes against humanity before the International Criminal Court. The International Court of Justice has ordered Israel to stop creating life-destroying conditions,[29] and recently reminded States of their international obligations to avoid transferring arms that might be used to violate international conventions.[30]

19. These decisions place on corporate entities a prima facie responsibility to not engage and/or to withdraw totally and unconditionally from any associated dealings, and to ensure that any engagement with Palestinians enables their self-determination.

20. Where corporate entities continue their activities and relationships with Israel – with its economy, military and public and private sectors connected to the occupied Palestinian territory – they may be found to have knowingly contributed to:

(a) Violation of the Palestinian right to self-determination;

(b) Annexation of Palestinian territory, maintenance of an unlawful occupation and therefore the crime of aggression and associated human rights violations;

(c) Crimes of apartheid and genocide;

(d) Other ancillary crimes and violations.

21. Both criminal and civil laws in various jurisdictions can be invoked to hold corporate entities or their executives accountable for violations of human rights and/or crimes under international law.

IV. From the economy of settler-colonial occupation to the economy of genocide

22. Settler-colonialism involves extraction and profit from, and colonization of, land through the expulsion of its owners.[31] In Palestine, historically, companies have driven and enabled the process of displacement and replacement of the Arab population, foundational to the logic of settler-colonial erasure.[32] The Jewish National Fund, a land-purchasing corporate entity founded in 1901, helped plan and carry out the gradual removal of Arab Palestinians, which intensified with the Nakba[33] and has continued ever since.[34]

23. Increasingly aided by corporate entities, Israel has pursued Palestinian dispossession and *displacement*, especially after 1967.[35] The corporate sector has materially contributed to this endeavour by providing Israel with the weapons and machinery required to destroy homes, schools, hospitals, places of leisure and worship, livelihoods and productive assets, such as olive groves and orchards, to segregate and control communities and to restrict access

[29] *Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel), Provisional Measures, Order of 26 January 2024, I.C.J. Reports 2024*, p. 3. See also A/79/384, para. 8.

[30] *Alleged Breaches of Certain International Obligations in Respect of the Occupied Palestinian Territory (Nicaragua v. Germany)*, Order, 30 April 2024, paras. 22–24. See also A/79/384, para. 8.

[31] Sai Englert and Gargi Bhattacharyya, "Capital's genocide: a conversation on racial capitalism, settler colonialism, and possible worlds after Gaza", *Journal Of Holy Land And Palestine Studies*, vol. 23, No. 2 (2024), pp. 172–-175.

[32] Sherene Seikaly, *Men of Capital: Scarcity and Economy in Mandate Palestine* (Stanford University Press, 2016), pp. 6–8.

[33] Gershon Shafir, "Zionism and colonialism: a comparative approach", in *Israel in Comparative Perspective: Challenging the Conventional Wisdom*, Michael Barnett, ed. (SUNY Press, 1996), pp. 234–237.

[34] See, for example, www.kkl-jnf.org/about-kkl-jnf/kkl-jnf-id/goals-actions/; www.peacenow.org.il/en/settler-national-fund-keren-kayemeth-leisraels-acquisition-of-west-bank-land; and www.haaretz.com/israel-news/2021-02-14/ty-article/.premium/jewish-national-fund-okays-plan-to-expand-west-bank-settlements/0000017f-e7d9-d62c-a1ff-fffbefe10000.

[35] Sheila Ryan, "Israeli economic policy in the occupied areas: foundations of a new imperialism," *MERIP Reports*, No. 24 (1974).

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to natural resources.[36] By helping to militarize and incentivize illegal Israeli presence in the occupied Palestinian territory, the corporate sector has contributed to the creation of the conditions for Palestinian ethnic cleansing.[37]

24. Corporate entities have played a key role in stifling the Palestinian economy,[38] sustaining Israeli expansion in occupied land while facilitating the *replacement* of Palestinians. Draconian restrictions – on trade and investment, tree planting, fishing and water for colonies – have debilitated agriculture and industry,[39] and turned the occupied Palestinian territory into a captive market;[40] companies have profiteered by exploiting Palestinian labour and resources, degrading and diverting natural resources, building and powering colonies and selling and marketing derived goods and services in Israel, the occupied Palestinian territory and globally.[41] The Israeli-Palestinian Interim Agreement on the West Bank and the Gaza Strip(Oslo II Accords) entrenched this exploitation,[42] de facto institutionalizing the monopoly of Israel over 61 per cent of the resource-rich West Bank (Area C). Israel gains from this exploitation, while it costs the Palestinian economy at least 35 per cent of its GDP.[43]

25. Financial and academic institutions have also enabled the conditions for Palestinian displacement and replacement. Banks, asset management firms, pension funds and insurers have channelled finance into the illegal occupation. Universities – centres of intellectual growth and power – have sustained the political ideology underpinning the colonization of Palestinian land,[44] developed weaponry and overlooked or even endorsed systemic violence,[45] while global research collaborations have obscured Palestinian erasure behind a veil of academic neutrality.

26. After October 2023, long-standing systems of control, exploitation and dispossession metamorphosed into economic, technological and political infrastructures mobilized to inflict mass violence and immense destruction.[46] Entities that previously enabled and profited from Palestinian elimination and erasure within the economy of occupation, instead of disengaging are now involved in the economy of genocide.

27. The following sections illustrate how eight key sectors, operating separately and interdependently through the core pillars of the settler-colonial economy of displacement and replacement, have adapted to its genocidal practices.

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[36] See, for example, www.alhaq.org/cached_uploads/download/2024/07/04/business-and-human-rights-booklet-1720077751.pdf.

[37] www.badil.org/phocadownloadpap/badil-new/publications/research/working-papers/FT-Coercive-Environments.pdf; and www.badil.org/cached_uploads/view/2024/06/10/forced-displacement-as-an-act-of-genocide-in-the-gaza-strip-v6-1718021197.pdf.

[38] www.btselem.org/download/201105_dispossession_and_exploitation_eng.pdf.

[39] United Nations Conference on Trade and Development, document TD/B/1102, available at https://unctad.org/system/files/official-document/tdbd1102_en.pdf; UNCTAD/GDS/APP/2006/1; and www.amnesty.org/en/documents/mde15/5141/2022/en/, pp. 164–193.

[40] Tariq Dana, "Dominate and pacify: contextualizing the political economy of the occupied Palestinian territories since 1967", in *Political Economy of Palestine: Critical, Interdisciplinary, and Decolonial Perspectives*, Alaa Tartir, Tariq Dana and Timothy Seidel, eds., (Cham, Switzerland, Springer Nature Switzerland, 2021); Shir Hever, *The Political Economy of Israel's Occupation: Repression beyond Exploitation* (Pluto Press, 2010), pp. 27–37; and www.arij.org/wp-content/uploads/2016/03/The_Economic_Cost_of_the_Israeli_occupation_Report_upd.pdf.

[41] www.hrw.org/sites/default/files/report_pdf/israel0116_web2.pdf.

[42] https://documents1.worldbank.org/curated/en/654801468176641469/pdf/473230WP0GZ0Re101PUBLIC10Box334128B.pdf, pp. 2 and 3.

[43] https://documents1.worldbank.org/curated/en/257131468140639464/pdf/Area-C-and-the-future-of-the-Palestinian-economy.pdf, p. 5.

[44] Maya Wind, *Towers of Ivory and Steel: How Israeli Universities Deny Palestinian Freedom* (New York, Verso, 2024); and Uri Yacobi Keller, "Academic boycott of Israel and the complicity of Israeli academic institutions in occupation of Palestinian territories", *Economy of the Occupation*, Socioeconomic Bulletin No. 23 (Alternative Information Center, 2009), p. 5.

[45] Samer Abdelnour, "Making a killing: Israel's military-innovation ecosystem and the globalization of violence", *Organization Studies*, vol. 44, No. 2; and Ilan Pappee, *The Idea of Israel: A History of Power and Knowledge* (London, Verso, 2015).

[46] See TD/B/71/3 and A/79/343.

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A. Displacement

28. Post-October 2023, weapons and military technologies used to advance Palestinian expulsion have become tools for mass killing and destruction, rendering Gaza and parts of the West Bank uninhabitable. Surveillance and incarceration technologies, ordinarily used to enforce segregation/apartheid, have evolved into tools for indiscriminate targeting of the Palestinian population. Heavy machinery previously used for house demolitions, infrastructure destruction and resource seizure in the West Bank have been repurposed to obliterate the urban landscape of Gaza, preventing displaced populations from returning and reconstituting as a community.

Military sector: the business of elimination

29. Militarized violence created the State of Israel and remains the engine of its settler-colonial project.[47] Israeli and international weapons manufacturers have developed increasingly effective systems to drive Palestinians off their land. By collaborating and competing, they have refined technologies that enable Israel to intensify oppression, repression and destruction.[48]

30. Prolonged occupation and repeated military campaigns have provided testing grounds for cutting-edge military capabilities: air defence platforms, drones, targeting tools powered by artificial intelligence and even the F-35 programme led by the United States of America. These technologies are then marketed as "battle-proven".[49]

31. The military-industrial complex has become the economic backbone of the State.[50] Between 2020 and 2024, Israel was the eighth largest arms exporter worldwide.[51] The two most prominent Israeli weapons companies – Elbit Systems, established as a public-private partnership and later privatized, and State-owned Israel Aerospace Industries – are among the top 50 arms manufacturers globally.[52] Since 2023, Elbit Systems has cooperated closely on Israeli military operations,[53] embedding key staff in the Ministry of Defense,[54] and was awarded the 2024 Israeli Defense Prize. Elbit Systems and Israel Aerospace Industries provide a critical domestic supply of weaponry,[55] and reinforce Israeli military alliances through arms exports[56] and joint development of military technology.

32. International partnerships providing weaponry and technical support have enhanced Israeli capacity to perpetuate apartheid and, recently, to sustain its assault on Gaza. Israel benefits from the largest-ever defence procurement programme – for the F-35 fighter jet,[57] led by United States-based Lockheed Martin,[58] alongside at least 1,650 other companies,

[47] See Antony Loewenstein, *The Palestine Laboratory* (New York, Verso, 2023).
[48] Ali H. Musleh, "Designing in real-time: an introduction to weapons design in the settler-colonial present of Palestine", *Design and Culture*, vol. 10, No. 1 (2018).
[49] www.linkedin.com/posts/israelimod_israel-showcases-advanced-defense-technologies-activity-7325900544680595456-gQ-C/; and Loewenstein, *The Palestine Laboratory*, pp. 5 and 6.
[50] Gabriel Sheffer and Oren Barak, eds., *Militarism and Israeli Society* (Bloomington, Indiana University Press, 2010).
[51] www.sipri.org/sites/default/files/2025-03/fs_2503_at_2024_0.pdf, p. 2.
[52] www.sipri.org/visualizations/2024/sipri-top-100-arms-producing-and-military-services-companies-world-2023.
[53] www.youtube.com/watch?v=cbIyvbbC68A (around minutes 41/42).
[54] Submission 2.45; https://en.globes.co.il/en/article-prioritizing-israel-creates-problems-for-elbit-systems-1001501806; www.youtube.com/watch?v=eEexR-3VrjI (2024); and www.youtube.com/watch?v=cbIyvbbC68A (around minute 42).
[55] https://www.reuters.com/business/aerospace-defense/israel-signs-deals-with-defence-firm-elbit-make-bombs-domestically-2025-01-07/.
[56] https://www.timesofisrael.com/israeli-arms-sales-break-record-for-4th-year-in-row-reaching-14-8-billion-in-2024/.
[57] https://www.congress.gov/crs-product/R48304; https://ploughshares.ca/global-production-of-the-israeli-f-35i-joint-strike-fighter/; https://obamawhitehouse.archives.gov/the-press-office/2016/09/14/fact-sheet-memorandum-understanding-reached-israel; and www.gov.il/en/pages/ef35adir.
[58] investigate.afsc.org/company/lockheed-martin.

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including Italian manufacturer Leonardo S.p.A,[59] and eight States. Components and parts constructed globally contribute to the Israeli F-35 fleet, which Israel customizes and maintains in partnership with Lockheed Martin and domestic companies.[60] Israel was the first to fly the F-35 in combat, in 2018, and to use it in "beast mode", in 2025.[61] Lockheed Martin F-35 and F-16 fighter jets, pivotal to the Israeli air force,[62] have significant carrying and fire capacity, including GBU-31 joint direct attack munition (JDAM) and unguided MK-84s 2000-pound bombs; an F-35 can carry over 18,000 pounds of bombs.[63] Post-October 2023, F-35s and F-16s have been integral to equipping Israel with the unprecedented aerial power to drop an estimated 85,000 tons of bombs,[64] much of it unguided,[65] to kill and injure more than 179,411 Palestinians[66] and obliterate Gaza.[67]

33. Drones, hexacopters and quadcopters have also been omnipresent killing machines in the skies of Gaza.[68] Drones largely developed and supplied by Elbit Systems and Israel Aerospace Industries have long flown alongside fighter jets, surveilling Palestinians and delivering target intelligence.[69] In the past two decades, with support from these companies and collaborations with institutions such as the Massachusetts Institute of Technology,[70] drones used by Israel acquired automated weapons systems and the ability to fly in swarm formation.[71]

34. To supply Israel with these weapons and facilitate arms export and import transactions, manufacturers depend on a web of intermediaries, including legal, auditing and

[59] https://investigate.info/company/leonardo.

[60] www.19fortyfive.com/2025/04/f-35i-adir-israels-custom-f-35-that-no-other-nation-has/; www.airandspaceforces.com/PDF/MagazineArchive/Documents/2017/April%202017/0417_Grudo_Israeli.pdf; https://www.israeldefense.co.il/en/node/38893; www.iai.co.il/f-16-aerostructures-and-f-35-wing-lockheed-martin; and https://bulgarianmilitary.com/2025/02/15/israel-awaits-eight-upgraded-f-35is-with-improved-software/.

[61] https://nationalinterest.org/blog/buzz/f-35i-adir-stealth-fighter-most-dangerous-warplane-earth-208569; www.twz.com/israeli-f-35-shoots-down-cruise-missile; www.twz.com/air/israeli-f-35s-first-to-use-beast-mode-in-combat; and https://nationalinterest.org/blog/buzz/f-35-beast-mode-how-americas-stealth-jet-becomes-bomb-truck-207837.

[62] www.wdmma.org/israeli-air-force.php#google_vignette; www.lockheedmartin.com/en-il/index.html.

[63] https://ndia.dtic.mil/wp-content/uploads/2010/armament/TuesdayLandmarkADougHayward.pdf, pp. 12 and 14; https://www.f-16.net/f-16_armament_article9.html; and https://www.airandspaceforces.com/weapons-platforms/gbu-31-32-38-jdam/.

[64] https://environment.ps/en/gazza/.

[65] https://www.wsj.com/world/middle-east/u-s-sends-israel-2-000-pound-bunker-buster-bombs-for-gaza-war-82898638

[66] As at 5 June 2025; https://app.powerbi.com/view?r=eyJrIjoiODAxNTYzMDYtMjQ3YS00OTMzLTkxMWQtOTU1NWEwMzE5NTMwIiwidCI6ImY2MTBjMGI3LWJkMjQtNGIzOS04MTBiLTNkYzI4MGFmYjU5MCIsImMiOjh9.

[67] www.ohchr.org/sites/default/files/documents/countries/opt/20240619-ohchr-thematic-report-indiscrim-disprop-attacks-gaza-oct-dec2023.pdf, pp. 6–12; https://danwatch.dk/en/major-civilian-casualties-danish-equipped-fighter-jets-behind-bloody-attack-in-gaza/; www.amnesty.org/en/documents/mde15/8668/2024/en/, pp. 106–120; https://aviationweek.com/defense-space/budget-policy-operations/us-f-35-sustainment-lead-details-israel-fleet-ops-october; and www.reuters.com/world/us-has-sent-israel-thousands-2000-pound-bombs-since-oct-7-2024-06-28/.

[68] http://www.idf.il/en/mini-sites/our-corps-units-brigades/sky-rider-unit/sky-rider-unit/; and https://euromedmonitor.org/en/article/6166/Gaza:-Israel-systematically-uses-quadcopters-to-kill-Palestinians-from-a-close-distance.

[69] Stefan Borg, "Assembling Israeli drone warfare: loitering surveillance and operational sustainability", *Security Dialogue,* vol. 52, No. 5 (2021); www.bbc.com/arabic/articles/c98zw7yqr21o (in Arabic); and https://dronewars.net/wp-content/uploads/2019/11/DW-FracturedLives-WEB.pdf, p. 3.

[70] Submission 3.1.17; https://arxiv.org/pdf/2212.03298; and https://archive.org/details/MIT-research-expenditures-by-sponsor-2023/page/n1/mode/2up.

[71] www.mako.co.il/news-military/6361323ddea5a810/Article-2c5864e6289cb81027.htm (in Hebrew); https://www.newscientist.com/article/2282656-israel-used-worlds-first-ai-guided-combat-drone-swarm-in-gaza-attacks/; and https://www.defenseone.com/ideas/2021/07/israels-drone-swarm-over-gaza-should-worry-everyone/183156/.

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consulting firms, as well as arms dealers, agents and brokers.[72] Suppliers such as the Japanese FANUC Corporation provide robotic machinery for weapons production lines, including for Israel Aerospace Industries, Elbit Systems and Lockheed Martin.[73] Shipping companies such as the Danish A.P. Moller – Maersk A/S transport components, parts, weapons and raw materials, sustaining a steady flow of United States-supplied military equipment post-October 2023.[74]

35. For Israeli companies such as Elbit Systems and Israel Aerospace Industries, the ongoing genocide has been a profitable venture. The 65 per cent surge in Israeli military spending from 2023 to 2024 – amounting to $46.5 billion,[75] one of the highest per capita worldwide – generated a sharp surge in their annual profits.[76] Foreign arms companies, especially producers of munitions and ordnance, also profit.[77]

Surveillance and carcerality: the dark side of the "start-up nation"

36. Repression of Palestinians has become progressively automated, with tech companies providing dual-use[78] infrastructure to integrate mass data collection and surveillance, while profiting from the unique testing ground for military technology offered by the occupied Palestinian territory.[79] Fuelled by United States tech giants establishing subsidiaries and research and development centres in Israel,[80] claims by Israel of security needs have spurred unparalleled developments in carceral and surveillance services, from closed-circuit television (CCTV) networks, biometric surveillance, advanced tech checkpoint networks, "smart walls" and drone surveillance to cloud computing, artificial intelligence and data analytics supporting on-the-ground military personnel.[81]

37. Israeli tech firms often grow out of military infrastructure and strategy,[82] as the NSO Group, founded by ex-Unit 8200 members, did.[83] Its Pegasus spyware, designed for covert

[72] Andrew Feinstein and Paul Holden, "The failure of regulation of the global arms trade as a consequence of high-level conflicts of interest", *Brown Journal of World Affairs*, vol. 27, No. 1 (2020).

[73] Submission 2.39; https://jobs.iai.co.il/job/76041120/; www.facebook.com/watch/?mibextid=WC7FNe&v=415983857439668&rdid=uNT8CldfcPhxginm; and www.youtube.com/watch?v=jY9lmDeRKpg.

[74] https://static1.squarespace.com/static/664aed65d320123f2b3ab647/t/6839b7ef4b4ad5057504c8c1/1748613120265/REPORT-Maersk-F35Program-05272025.pdf.

[75] www.sipri.org/sites/default/files/2025-04/2504_fs_milex_2024.pdf.

[76] www.elbitsystems.com/sites/default/files/2025-03/18032025e.pdf; www.linkedin.com/posts/israelimod_israel-mod-purchases-advanced-drones-and-activity-7269631533118889984-4NIO/; www.linkedin.com/posts/israelimod_israel-mod-awards-55m-contract-to-elbit-activity-7330194304629403648-YUG-/; and https://defence-industry.eu/israel-aerospace-industries-iai-reports-record-profits-and-orders-in-2024/.

[77] www.nasdaq.com/market-activity/stocks/lmt/historical?page=1&rows_per_page=10&timeline=y5; https://www.reuters.com/world/us-has-sent-israel-thousands-2000-pound-bombs-since-oct-7-2024-06-28/; https://watson.brown.edu/costsofwar/files/cow/imce/papers/2023/2024/Costs%20of%20War_US%20Support%20Since%20Oct%207%20FINAL%20v2.pdf, pp. 21 and 22; www.rheinmetall.com/en/products/weapons-and-munition/weapons-and-ammunition/aircraft-bombs; and https://www.usaspending.gov/award/CONT_AWD_W52P1J22F0208_9700_W52P1J19D0015_9700.

[78] This technology should be duly considered under the Wassenaar Arrangement on Export Controls for Conventional Arms and Dual-Use Goods and Technologies (see www.wassenaar.org/app/uploads/2019/12/WA-DOC-19-Public-Docs-Vol-I-Founding-Documents.pdf). See also Regulation (EU) 2021/821.

[79] Consider also Rhys Machold, "Reconsidering the laboratory thesis: Palestine/Israel and the geopolitics of representation", *Political Geography*, vol. 65 (2018).

[80] https://research.ibm.com/labs/israel; www.microsoftrnd.co.il/whoweare#AboutUs; https://startup.google.com/campus/tel-aviv/; and https://pages.awscloud.com/rs/112-TZM-766/images/AWS%20Economic%20Impact%20Study%20Israel%20Infographics.pdf.

[81] See, for example, www.amnesty.org/en/documents/mde15/6701/2023/en/; submission 2.24.

[82] Loewenstein, *The Palestine Laboratory*, pp. 83–85; and https://besacenter.org/is-israel-the-start-up-nation-because-of-its-unique-security-situation/.

[83] Loewenstein, *The Palestine Laboratory,* pp. 147 and 148.

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smartphone surveillance, has been used against Palestinian activists[84] and licensed globally to target leaders, journalists and human rights defenders.[85] Exported under the Defense Export Control Law, NSO Group surveillance technology enables "spyware diplomacy" while reinforcing State impunity.[86]

38. IBM has operated in Israel since 1972, training military and intelligence personnel – especially from Unit 8200 – for the technology sector and start-up scene.[87] Since 2019, IBM Israel has operated and upgraded the central database of the Population and Immigration Authority,[88] enabling collection, storage and governmental use of biometric data on Palestinians, and supporting the discriminatory permit regime of Israel.[89] Before IBM, Hewlett Packard Enterprises (HPE) maintained the database and its Israeli subsidiary is still providing servers.[90] Hewlett Packard (HP) has long enabled the apartheid systems of Israel, supplying technology to the Coordination of Government Activities in the Territories (COGAT), the prison service and police.[91] Since the 2015 split of the company into Hewlett Packard Enterprises and HP Inc., opaque business structures have obscured the roles of their seven remaining Israeli subsidiaries.[92]

39. Microsoft has been active in Israel[93] since 1991, developing its largest centre outside the United States. Its technologies are embedded in the prison service, police, universities and schools – including in colonies.[94] Microsoft has been integrating its systems and civilian tech across the Israeli military[95] since 2003, while acquiring Israeli cybersecurity and surveillance start-ups.[96]

40. As Israeli apartheid, military and population-control systems generate increasing volumes of data, its reliance on cloud storage and computing has grown. In 2021, Israel awarded Alphabet Inc. (Google) and Amazon.com, Inc. a $1.2 billion contract (Project Nimbus)[97] – largely funded through Ministry of Defense expenditure[98] – to provide core tech infrastructure.

[84] www.amnesty.org/en/latest/reseivisarch/2021/11/devices-of-palestinian-human-rights-defenders-hacked-with-nso-groups-pegasus-spyware-2/.

[85] www.amnesty.org/en/documents/doc10/4491/2021/en/ www.haaretz.com/israel-news/tech-news/2022-04-05/ty-article-magazine/nso-pegasus-spyware-file-complete-list-of-individuals-targeted/0000017f-ed7a-d3be-ad7f-ff7b5a600000.

[86] www.gov.il/en/pages/mod-tightens-control-of-cyber-exports-6-december-2021; www.europarl.europa.eu/doceo/document/A-9-2023-0189_EN.html, paras. 19 and 85; and www.haaretz.com/israel-news/tech-news/2022-02-03/ty-article/.premium/israels-spyware-diplomacy-is-an-extension-of-its-long-bloody-history-of-arms-sales/0000017f-f882-ddde-abff-fce787ac0000.

[87] www.whoprofits.org/companies/company/7236; and https://finder.startupnationcentral.org/program_page/ibm-alpha-zone.

[88] www.gov.il/he/pages/ibm_maintanance_contract_with_piba (in Hebrew).

[89] www.truthdig.com/articles/the-big-tech-behind-israels-digital-apartheid/; see also A/HRC/53/59, para. 93.

[90] https://www.whoprofits.org/companies/company/3774.

[91] https://www.whoprofits.org/publications/report/137; A/67/379, paras 67-71.

[92] www.sec.gov/Archives/edgar/data/47217/000004721724000080/hp10-31x24ex21subsidiaries.htm; https://www.sec.gov/Archives/edgar/data/1645590/000164559023000117/ex-21x10312023.htm; and https://www.whoprofits.org/publications/report/160.

[93] https://bdsmovement.net/microsoft.

[94] https://medium.com/@notechforapartheid/a-marriage-made-in-hell-an-introduction-to-microsofts-complicity-in-apartheid-and-genocide-d7dfad65a196; and https://mr.gov.il/ilgstorefront/en/p/646740 (in English and Hebrew).

[95] https://mondoweiss.net/2021/03/how-microsoft-is-invested-in-israeli-settler-colonialism/; and www.ynet.co.il/articles/0,7340,L-2302074,00.html (in Hebrew).

[96] https://blogs.microsoft.com/blog/2015/09/08/microsoft-acquires-adallom-to-advance-identity-and-security-in-the-cloud/; and https://blogs.microsoft.com/blog/2020/06/22/microsoft-acquires-cyberx-to-accelerate-and-secure-customers-iot-deployments/.

[97] https://mr.gov.il/ilgstorefront/en/news/details/111222; and www.documentcloud.org/documents/24630181-0683x000010wodmqa2/ (in Hebrew).

[98] www.nytimes.com/2024/12/03/technology/google-israel-contract-project-nimbus.html; and www.documentcloud.org/documents/24630178-intercept-translation-of-appendix-b-of-project-nimbus-tender-document/.

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41. Microsoft, Alphabet and Amazon grant Israel virtually government-wide access to their cloud and artificial intelligence technologies, enhancing data processing, decision-making and surveillance and analysis capacities.[99] In October 2023, when the Israeli internal military cloud overloaded,[100] Microsoft, with its Azure platform, and the Project Nimbus consortium stepped in with critical cloud and artificial intelligence infrastructure.[101] Their Israel-located servers ensure data sovereignty and a shield from accountability,[102] under favourable contracts offering minimal restrictions or oversight.[103] In July 2024, an Israeli colonel described cloud tech as a weapon in every sense of the word, citing these companies.[104]

42. The Israeli military has developed artificial intelligence systems, such as "Lavender", "Gospel" and "Where's Daddy?" to process data and generate lists of targets,[105] reshaping modern warfare and illustrating the dual-use nature of artificial intelligence. Palantir Technologies Inc., whose tech collaboration with Israel long predates October 2023, expanded its support to the Israeli military post-October 2023.[106] There are reasonable grounds to believe Palantir has provided automatic predictive policing technology, core defence infrastructure for rapid and scaled-up construction and deployment of military software, and its Artificial Intelligence Platform, which allows real-time battlefield data integration for automated decision-making.[107] In January 2024, Palantir announced a new strategic partnership with Israel and held a board meeting in Tel Aviv "in solidarity";[108] in April 2025, Palantir's Chief Executive Officer responded to accusations that Palantir had killed Palestinians in Gaza by saying, "mostly terrorists, that's true".[109] Both incidents are indicative of executive-level knowledge and purpose vis-à-vis the unlawful use of force by Israel, and failure to prevent such acts or withdraw involvement.[110]

43. Israel as the "start-up nation", incentivized by the post-9/11 global securitization boom, has received a significant boost through the genocide. It ranked first globally for the

[99] www.datacenterdynamics.com/en/news/microsoft-confirms-its-providing-ai-and-cloud-services-to-israeli-military-for-war-in-gaza/; www.972mag.com/cloud-israeli-army-gaza-amazon-google-microsoft/; and www.washingtonpost.com/technology/2025/01/21/google-ai-israel-war-hamas-attack-gaza/.

[100] www.youtube.com/watch?v=qLBDfnZJrC8 (in Hebrew); and https://www.pc.co.il/news/-אבטחת-מידע-וסייבר/412016.

[101] www.theguardian.com/world/2025/jan/23/israeli-military-gaza-war-microsoft; and submission 2.27.

[102] www.gov.il/en/pages/_bpress_20102022; http://www.gov.il/en/pages/press_01082023_b; and https://news.microsoft.com/source/emea/features/microsoft-to-launch-new-cloud-datacenter-region-in-israel/.

[103] Submission 2.29; https://www.timesofisrael.com/israel-signs-deal-for-cloud-services-with-google-amazon/; and https://blogs.microsoft.com/on-the-issues/2025/05/15/statement-technology-israel-gaza/.

[104] www.youtube.com/watch?v=qLBDfnZJrC8.

[105] www.hrw.org/news/2024/09/10/gaza-israeli-militarys-digital-tools-risk-civilian-harm; www.ohchr.org/en/press-releases/2024/04/gaza-un-experts-deplore-use-purported-ai-commit-domicide-gaza-call; https://verfassungsblog.de/gaza-artificial-intelligence-and-kill-lists/; and https://www.palestine-studies.org/en/node/1656285.

[106] Letter from Palantir, dated 22 May 2025, addressed to the Special Rapporteur (on file with the secretariat).

[107] www.haaretz.com/israel-news/2017-05-31/ty-article-magazine/.premium/israel-jails-palestinians-who-fit-terrorist-profile/0000017f-f85f-d044-adff-fbff5c8a0000; https://blog.palantir.com/announcing-palantir-government-web-services-9fa1cdbbc6fc; www.palantir.com/platforms/aip/; https://d18rn0p25nwr6d.cloudfront.net/CIK-0001321655/d75a90fd-c80a-40bd-b60c-1f5b8c10127e.pdf; www.thenation.com/article/world/nsa-palantir-israel-gaza-ai/; and https://responsiblestatecraft.org/peter-thiel-israel-palantir/.

[108] www.palantir.com/assets/xrfr7uokpv1b/3MuEeA8MLbLDAyxixTsiIe/9e4a11a7fb058554a8a1e3cd83e31c09/C134184_finaleprint.pdf.

[109] https://m.youtube.com/watch?v=uQCazCId_9o (at 1:24:12–1:25:15).

[110] Consider www.alhaq.org/cached_uploads/download/2024/06/11/11-june-2024-obligations-of-third-states-and-corporations-to-prevent-and-punish-genocide-in-gaza-3-1718133118.pdf.

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number of start-ups per capita, with a 143 per cent growth in military tech start-ups in 2024, and with technology comprising 64 per cent of Israeli exports throughout the genocide.[111]

Civilian guise: heavy machinery in service of settler-colonial destruction

44. Civilian technologies have long served as dual-use tools of settler-colonial occupation.[112] Israeli military operations rely heavily on equipment from leading global manufacturers to "unground" Palestinians from their land,[113] demolishing homes, public buildings, farmland, roads and other vital infrastructure. Since October 2023, this machinery has been integral to damaging and destroying 70 per cent of structures and 81 per cent of cropland in Gaza.[114]

45. For decades, Caterpillar Inc.[115] has provided Israel with equipment used to demolish Palestinian homes and infrastructure,[116] through both the United States Foreign Military Financing programme[117] and an exclusive licensee requisitioned by Israeli law into the military.[118] In partnership with companies such as Israel Aerospace Industries,[119] Elbit Systems[120] and Leonardo DRS, Inc.-owned RADA Electronic Industries,[121] Israel has evolved Caterpillar's D9 bulldozer into automated, remote-commanded core weaponry of the military,[122] deployed in almost every military activity since 2000, clearing incursion lines, "neutralizing" the territory and killing Palestinians.[123] Since October 2023, Caterpillar equipment has been documented as being used to carry out mass demolitions[124] – including of homes,[125] mosques[126] and life-sustaining infrastructure[127] – raid hospitals[128] and burying

[111] www.jefferies.com/wp-content/uploads/sites/4/2025/03/Israel-in-the-New-Middle-East-April-2025.pdf. See also https://startupnationcentral.org/wp-content/uploads/EcoTalk-JAN25.pdf.

[112] See The Wassenaar Arrangement.

[113] Eyal Weizman, *Ungrounding: The Architecture of a Genocide* (Penguin, forthcoming 2026).

[114] https://unosat.org/products/4130; https://unosat.org/products/4072; https://content.forensic-architecture.org/wp-content/uploads/2024/10/FA_A-Spatial-Analysis-of-the-Israeli-militarys-conduct-in-Gaza-since-October-2023.pdf.

[115] www.whoprofits.org/companies/company/3772.

[116] www.amnestyusa.org/blog/caterpillar-incs-role-in-human-rights-violations-in-the-occupied-palestinian-territories/. See also www.btselem.org/punitive_demolition.

[117] United States Court of Appeals for the Ninth Circuit, *Corrie et al. v. Caterpillar Inc.*, Case No. 05-36210, Opinion, 17 September 2007; and https://media.defense.gov/2025/Mar/03/2003653977/-1/-1/1/PRESS%20RELEASE%20-%20ISRAEL%2024-38%20CN.PDF.

[118] https://catused.cat.com/en/dealer.aspx?orgid=%7Bef3993c9-e4f1-4657-a305-51c5883c06f3%7D; www.ite-cat.co.il/en; and www.haaretz.com/2009-03-11/ty-article/idf-to-draft-civilians-to-maintain-bulldozers-in-battle/0000017f-e7a4-df2c-a1ff-fff518120000.

[119] www.iai.co.il/p/panda.

[120] www.elbitsystems.com/news/israeli-ministry-defense-selects-elbit-systems-iron-fist-light-decoupled-active-protection.

[121] https://usa.leonardo.com/en/press-release-detail/-/detail/leonardo-drs-announces-closing-of-merger-with-rada; and www.drsrada.com/blog/israeli-ministry-of-defense-selects-iron-fist-aps-which-includes-radas-compact-hemispheric-radars.

[122] www.forbes.com/sites/erictegler/2023/10/24/israels-armored-caterpillar-bulldozers-will-be-active-in-gaza/; www.ynetnews.com/article/rknechyct; and www.calcalist.co.il/local_news/article/sj11q00i8nt (in Hebrew).

[123] https://corporateoccupation.org/2020/04/24/caterpillar-a-company-profile/; https://bdsmovement.net/news/how-israel-uses-caterpillar-machinery-carry-out-extrajudicial-executions; and https://www.amnestyusa.org/blog/caterpillar-incs-role-in-human-rights-violations-in-the-occupied-palestinian-territories/.

[124] https://x.com/ytirawi/status/1855614179056439567.

[125] https://x.com/trackingisrael/status/1875627003426255102.

[126] https://x.com/trackingisrael/status/1886853187316912638.

[127] https://x.com/trackingisrael/status/1926731978256060869.

[128] www.whoprofits.org/companies/company/3772 .

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alive wounded Palestinians.[129] In 2025, Caterpillar secured a further multi-million dollar contract with Israel.[130]

46. The Korean HD Hyundai[131] and its partially owned subsidiary, Doosan,[132] alongside the Swedish Volvo Group[133] and other major heavy machinery manufacturers, have long been linked to the destruction of Palestinian property, each supplying equipment through exclusively licensed Israeli dealers.[134] Volvo's licensee is an OHCHR database-listed company and together they own Merkavim Transportation Technologies Ltd., which produces armoured buses sold to service colonies.[135] Since at least 2007, Volvo machinery has been used to raze Palestinian areas, including in East Jerusalem[136] and Masafer Yatta.[137] For over a decade, HD Hyundai machinery has been used to demolish Palestinian homes[138] and raze farmland, including olive groves.[139] After October 2023, Israel increased the use of the equipment of those companies in the urban destruction of Gaza,[140] including in flattening Rafah[141] and Jabalia,[142] after which the military obscured their logos.[143]

47. These companies have continued supplying the Israeli market despite abundant evidence of the criminal use of this machinery by Israel and repeated calls from human rights groups to sever ties.[144] Passive suppliers become deliberate contributors to a system of displacement.

B. Replacement

48. As corporate actors have contributed to the destruction of Palestinian life in the occupied Palestinian territory, they have also helped the construction of what replaces it:

[129] www.business-humanrights.org/en/latest-news/israelpalestine-israeli-army-bulldozers-allegedly-run-over-wounded-civilians-in-northern-gaza-co-did-not-respond/.

[130] https://media.defense.gov/2025/Mar/03/2003653977/-1/-1/1/PRESS%20RELEASE%20-%20ISRAEL%2024-38%20CN.PDF.

[131] www.whoprofits.org/companies/company/3771.

[132] www.oemoffhighway.com/market-analysis/industry-news/news/21590588/hyundai-acquires-doosan; and www.hd-infracore.com/en/company/media/news-view/20175112.

[133] www.whoprofits.org/companies/company/3644.

[134] www.efco.co.il/en/hyundai/; and www.mct.co.il/en/history/.

[135] www.mct.co.il/en/history/; www.merkavim.co.il/en/Project/34/Mars-Defender; www.youtube.com/watch?v=kgFrrZzpQXY; and www.egged.co.il/Bus-924-Daf.aspx; www.egged.co.il/Bus-1001-Volvo-B12B.aspx (access from outside Israel to this website and several others referenced in the present report require the use of a virtual private network (VPN)).

[136] A/67/379, paras. 58–61; https://www.whoprofits.org//writable/uploads/publications/1668628326_d431e6ac8c4db6e661ba.pdf, pp. 22–27; and www.business-humanrights.org/en/latest-news/home-demolitions-in-beit-hanina-executed-with-volvo-and-hyundai-equipment-israel-the-occupied-territories/.

[137] https://stopthewall.org/2022/06/02/who-is-aiding-israel-corporate-complicity-in-masafer-yatta-ethnic-cleansing/.

[138] www.whoprofits.org//writable/uploads/publications/1668628326_d431e6ac8c4db6e661ba.pdf.

[139] www.whoprofits.org/publications/report/138.

[140] www.972mag.com/israel-gaza-total-urban-destruction/; and https://x.com/YinonMagal/status/1917560269007470856.

[141] https://x.com/ytirawi/status/1913376210790338961; https://tiktokgenocide.com/uploads/israeli-soldiers-film-their-active-destruction-of-everything-in-rafah; https://tiktokgenocide.com/uploads/4-israeli-excavators-destroying-buildings-othman-ibn-affan-street-rafah; https://x.com/MiddleEastMnt/status/1852687041152045271; https://x.com/ytirawi/status/1913376210790338961?s=46&t=JH7WTzQ0dcUtXAxqglAAxw; https://x.com/PalinfoAr/status/1865994832922956257 (in Arabic); https://x.com/YinonMagal/status/1917560269007470856 (in Hebrew).

[142] https://x.com/trackingisrael/status/1877801096275431758; https://x.com/EyeonPalestine/status/1863159845504835630; and https://x.com/LockMona/status/1863220509690720647.

[143] www.idf.il/en/mini-sites/idf-press-releases-israel-at-war/april-25-pr/the-golani-brigade-and-the-188th-armored-brigade-established-the-morag-corridor/.

[144] www.hrw.org/news/2004/11/21/israel-caterpillar-should-suspend-bulldozer-sales; and https://bdsmovement.net/news/hyundai-heavy-industries-end-complicity-with-apartheid.

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building colonies and their infrastructure, extracting and trading materials, energy and agricultural products, and bringing visitors to colonies as if to a regular holiday destination. Post-October 2023, these activities have sustained unprecedented growth in the settlement enterprise, with corporate entities continuing to power and profit from the creation of conditions of life calculated to destroy the Palestinian population, including through the near-total cutting off of water, electricity and fuel.

Construction: home on stolen land

49. More than 371 colonies and illegal outposts have been built, powered and traded with by companies facilitating the replacement by Israel of the Indigenous population in the occupied Palestinian territory.[145] In 2024, this intensified after the administration of colonies moved from the military to the civilian Government and the Ministry of Construction and Housing budget doubled, with $200 million allotted for colony construction.[146] From November 2023 to October 2024, Israel established 57 new colonies and outposts,[147] with Israeli and international companies supplying machinery, raw materials and logistical support.

50. Caterpillar, HD Hyundai and Volvo excavators and heavy equipment have been used in the construction of illegal colonies for at least 10 years.[148] The German Heidelberg Materials AG,[149] through its subsidiary Hanson Israel, has contributed to the pillage of millions of tons of dolomite rock from the Nahal Raba quarry on land seized from Palestinian villages in the West Bank.[150] In 2018, Hanson Israel won a public tender to supply materials from that quarry for colony construction,[151] and has since nearly exhausted the quarry, prompting ongoing expansion requests.[152]

51. Various companies contributed to developing roads and public transport infrastructure critical to establishing and expanding the colonies, and connecting them to Israel while excluding and segregating Palestinians.[153] The Spanish/Basque Construcciones Auxiliar de Ferrocarriles[154] joined a consortium with a OHCHR database-listed company to maintain and expand the Jerusalem Light Rail Red Line and build the new Green Line,[155] at a time when other companies had withdrawn owing to international pressure.[156] These lines include 27 kilometres of new tracks and 50 new stations in the West Bank, connecting colonies with West Jerusalem.[157] Doosan and Volvo excavators and machinery have been used,[158] and Heidelberg's subsidiary supplied materials for a light-rail bridge.[159]

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145 A/HRC/58/73, paras. 14 and 19.
146 Ibid., para. 16.
147 Ibid., paras. 14 and 19.
148 www.whoprofits.org//writable/uploads/publications/1668628326_d431e6ac8c4db6e661ba.pdf; https://corporateoccupation.org/2010/06/16/volvo-equipment-effective-tool-in-the-israeli-occupation-of-palestine/; and www.whoprofits.org/companies/company/3644.
149 www.whoprofits.org/companies/company/3840.
150 www.hrw.org/sites/default/files/report_pdf/israel0116_web2.pdf, pp. 45–49; www.somo.nl/wp-content/uploads/2020/02/ViolationsSetInStone-EN.pdf; and https://media.business-humanrights.org/media/documents/files/documents/Heidelberg_Cement_response.pdf.
151 www.somo.nl/download/39733/, p. 31; and https://mr.gov.il/ilgstorefront/en/p/attachment/005056BF4DAB1EDA95D45E47A9EB211B/%D7%9E%D7%A1%D7%9E%D7%9B%D7%99%20%D7%94%D7%9C%D7%99%D7%9A (in Hebrew).
152 https://mavat.iplan.gov.il/SV4/1/7000965865/310 (in Hebrew); and www.heidelbergmaterials.com/sites/default/files/2024-05/Group%20Payment%20Report%202023_engl_web.pdf, p. 23.
153 www.whoprofits.org/companies/company/3958; and https://badil.org/cached_uploads/view/2021/04/19/wp23-sfi-1618823935.pdf, pp. 33–40.
154 https://bdsmovement.net/boycott-caf.
155 www.cafmobility.com/en/press-room/jerusalem-tram-project/.
156 www.jadaliyya.com/Details/38503; and https://pchrgaza.org/wp-content/uploads/2020/12/CAF-Submission_OHCHR_UN-database_-December-2020.pdf.
157 www.whoprofits.org/publications/report/161.
158 www.whoprofits.org//writable/uploads/publications/1668628326_d431e6ac8c4db6e661ba.pdf, pp. 60 and 72.
159 www.hanson-israel.com/Projects.

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52. Real estate companies sell properties in colonies to Israeli and international buyers. The global real estate group, Keller Williams Realty LLC, through its Israeli franchisee KW Israel,[160] has had branches based in the colonies.[161] In March 2024, Keller Williams, through another franchisee, Home in Israel,[162] ran a real estate roadshow in Canada and the United States,[163] jointly sponsored with several companies developing and marketing thousands of apartments in colonies.[164]

The grip on natural resources: the incubator of conditions of life calculated to destroy

53. Since 1967, Israel has exercised systematic control over Palestinian natural resources, building infrastructure that integrated its colonies into Israeli national systems and entrenched Palestinian dependency on them.

54. When Israeli Defense Minister Yoav Gallant ordered a "complete siege" on Gaza on 9 October 2023, instantly cutting off water, electricity and fuel,[165] this engineered dependency – designed to displace and control life – was operationalized for genocide. Those supplies have never been fully restored, contributing to the deliberate creation of conditions of life calculated to bring about the destruction of Palestinians as a group.[166] This is also why the grip on resources in the West Bank – tightened after October 2023 – cannot be viewed in isolation from the destruction unfolding in Gaza.[167]

Water

55. Israel forces Palestinians to purchase water sourced from two major aquifers in their own territory, at inflated prices and with intermittent supply.[168] The Israeli national water company Mekorot has a water monopoly in the occupied Palestinian territory.[169] In Gaza, more than 97 per cent of water from the coastal aquifer does not meet the water quality standards of the World Health Organization, making residents dependent on Mekorot pipelines for most of their drinking water.[170] For at least the first six months post-October 2023, Mekorot ran its Gaza pipelines at 22 per cent capacity, leaving areas such as Gaza City without water 95 per cent of the time,[171] actively aiding the transformation of water into a tool of genocide.[172]

Electricity, gas and fuel

56. International energy companies have fuelled the energy-intensive Israeli genocide. Reliant on fuel and coal imports,[173] Israel maintains an integrated energy infrastructure

[160] https://kwri.kw.com/press/keller-williams-expands-into-france-israel-monaco-nicaragua-and-poland/.
[161] www.madlan.co.il/madad-search/מודיעין-עילית-ישראל.
[162] https://homeinisrael.com/en/.
[163] www.facebook.com/darren.rich.3/posts/10232240860188009 and; www.linkedin.com/posts/darren-rich-81588551_dont-miss-out-on-our-israel-real-estate-activity-7167770842209226752-77iU/.
[164] www.myisraelhome.com/new-project; www.facebook.com/permalink.php?story_fbid=1057208702869865&id=100057422350945&ref=embed_post; and www.lustigman.co.il/har-homa; www.whoprofits.org/companies/company/4069 (in Hebrew).
[165] https://x.com/yoavgallant/status/1711335592942875097.
[166] A/HRC/55/73, paras. 35–45 and 93; A/79/384, paras. 63 and 81 (b); and www.amnesty.org/en/documents/mde15/8668/2024/en/, pp. 123–201.
[167] A/79/384, paras. 24–34, 59 and 67.
[168] www.juragentium.org/topics/palestin/en/water.pdf; www.amnesty.org/en/latest/campaigns/2017/11/the-occupation-of-water/; and www.alhaq.org/cached_uploads/download/2022/12/12/al-haq-report-2-1670826325.pdf.
[169] www.whoprofits.org/publications/report/165; and www.alhaq.org/cached_uploads/download/alhaq_files/publications/Water-For-One-People-Only.pdf.
[170] www.alhaq.org/cached_uploads/download/2022/12/12/al-haq-report-2-1670826325.pdf, pp. 15 and 16; and www.pcbs.gov.ps/post.aspx?lang=en&ItemID=5946.
[171] https://policy-practice.oxfam.org/resources/water-war-crimes-how-israel-has-weaponised-water-in-its-military-campaign-in-ga-621609/, pp. 5, 15 and 16.
[172] www.hrw.org/sites/default/files/media_2024/12/gaza1224web.pdf; and www.alhaq.org/advocacy/26121.html.
[173] www.iea.org/countries/israel/electricity.

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serving both Israel and the occupied Palestinian territory, seamlessly powering illegal settlers while controlling and obstructing Palestinian access.[174] Gaza's power plant provided just 10 to 20 per cent of Gaza's electricity needs, leaving it heavily reliant on fuel for generators and 10 Israeli supply lines.[175] Since October 2023, Israel has cut energy to most of Gaza.[176] Without electricity or fuel, most water pumps,[177] hospitals[178] and transport reached the brink of total collapse;[179] collapsed sanitation systems have contributed to a resurgence in polio;[180] and vital desalination plants were forced to shut down.[181]

57. Coal for electricity to Israel originates primarily from Colombia (60 per cent of Israeli coal imports in 2023-24);[182] United States-headquartered Drummond Company, Inc. and the Swiss-based Glencore PLC are the primary suppliers. Their respective subsidiaries[183] own the mines and the three ports involved in the delivery of 15 coal shipments to Israel since October 2023, including six shipments after Colombia suspended coal exports to Israel in August 2024.[184] Glencore was also involved in shipments from South Africa;[185] these shipments accounted for 15 per cent of Israeli coal imports in 2023 and 2024.[186]

58. The United States Chevron Corporation, in consortium with Israeli NewMed Energy (a subsidiary of the OHCHR database-listed Delek Group), extracts natural gas from the Leviathan and Tamar fields;[187] it paid the Government of Israel $453 million in royalties and taxes in 2023.[188] Chevron's consortium supplies more than 70 per cent of Israeli energy consumption.[189] Chevron also profits from its part-ownership of the East Mediterranean Gas pipeline,[190] which passes through Palestinian maritime territory, and from gas export sales to Egypt and Jordan.[191] The Gaza naval blockade is connected to Israel securing the Tamar gas

174 www.somo.nl/powering-injustice, pp. 3, 4 and 13; https://unctad.org/system/files/official-document/gdsapp2019d2_en.pdf and TD/B/65(2)/3.

175 www.europarl.europa.eu/meetdocs/2014_2019/documents/dpal/dv/background_note_hala/background_note_halaen.pdf; and https://reliefweb.int/report/occupied-palestinian-territory/impact-electricity-crisis-humanitarian-living-conditions-gaza.

176 www.hrw.org/report/2024/12/19/extermination-and-acts-genocide/israel-deliberately-depriving-palestinians-gaza; and www.ochaopt.org/page/gaza-strip-electricity-supply.

177 www.ochaopt.org/content/hostilities-gaza-strip-and-israel-flash-update-7.

178 www.doctorswithoutborders.org/latest/gaza-hundreds-patients-including-newborns-risk-multiple-hospitals-run-low-fuel; and www.ochaopt.org/content/humanitarian-situation-update-290-gaza-strip.

179 www.actionaidusa.org/news/because-there-is-no-fuel-a-lot-of-our-services-are-affected-fuel-shortages-push-hospitals-in-gaza-to-the-brink-of-collapse-with-people-facing-dehydration-disease-and-starvatio/.

180 Samer Abuzerr and others, "Resurgence of polio during Gaza conflict", *Eastern Mediterranean Health Journal*, vol. 31, No. 2 (2025).

181 www.amnesty.org/en/latest/news/2025/03/israels-decision-to-cut-off-electricity-supply-to-gaza-desalination-plant-cruel-and-unlawful/; and www.unocha.org/publications/report/occupied-palestinian-territory/gaza-humanitarian-response-update-24-june-7-july-2024.

182 www.somo.nl/powering-injustice/, p. 28; https://www.spglobal.com/commodity-insights/en/news-research/latest-news/coal/061024-colombian-thermal-coal-miners-may-oppose-proposed-export-ban-to-israel.

183 Drummond: https://drummondco.com/our-products/coal/mines; www.puertonuevo.com.co/en/; Glencore: www.cerrejon.com/en/our-operation; and confidential submission.

184 www.mincit.gov.co/normatividad/decretos/2024/decreto-1047-del-14-de-agosto-de-2024.

185 www.glencore.com/south-africa/who-are-we.

186 www.somo.nl/powering-injustice/, p. 29; https://rbct.co.za/who-we-are/; and www.passblue.com/2025/04/21/coal-from-south-africa-keeps-flowing-to-israel-despite-the-icj-genocide-case/.

187 https://israel.chevron.com/en/our-businesses.

188 www.sec.gov/Archives/edgar/data/93410/000009341024000050/cvx-20231231.htm.

189 https://israel.chevron.com/en/our-businesses; and www.gov.il/BlobFolder/generalpage/dochmeshek/he/Files_doch_meshek_hashmal_2023_24_en_Pua_Report.pdf, p. 27.

190 www.chevron.com/newsroom/2023/q2/dormant-natural-gas-station-roars-back-to-life; and https://afsc.org/chevron-fuels-israeli-apartheid-and-war-crimes.

191 www.reuters.com/business/energy/israeli-natural-gas-exports-egypt-jordan-up-134-2024-2025-03-05/.

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supply and the East Mediterranean Gas pipeline.[192] At a time of increasing brutality, the British company BP PLC is expanding involvement in the Israeli economy, with exploration licences confirmed in March 2025, which allow BP to explore Palestinian maritime expanses illegally exploited by Israel.[193]

59. BP and Chevron are also the largest contributors to Israeli imports of crude oil, as major owners of the strategic Azeri Baku-Tbilisi-Ceyhan pipeline[194] and the Kazakh Caspian Pipeline Consortium,[195] respectively, and of their associated oil fields.[196] Each conglomerate effectively supplied 8 per cent of Israeli crude oil between October 2023 and July 2024,[197] supplemented by crude oil shipments from Brazilian oil fields, in which Petrobras holds the largest stakes,[198] and military jet fuel.[199] Oil from these companies supplies two refineries in Israel. From the Haifa refinery, two OHCHR database-listed companies supply their petrol stations throughout Israel and the occupied Palestinian territory, including the colonies,[200] and the military, through government-awarded contracts.[201] From Ashdod refinery, a subsidiary of the OHCHR database-listed company Paz Retail and Energy Ltd. provides jet fuel to the Israeli Air Force[202] operating in Gaza.

60. By supplying Israel with coal, gas, oil and fuel, companies are contributing to civilian infrastructures that Israel uses to entrench permanent annexation and now weaponizes in the destruction of Palestinian life in Gaza.[203] The same infrastructure that these companies supply resources into has serviced the Israeli military and its energy-intensive tech-driven obliteration of Gaza. The ostensibly civilian nature of such infrastructure does not exonerate a company from responsibility.[204]

Trading the fruits of illegality

Agribusiness

61. Agribusiness has thrived on Israel-led extractivism and land-grabbing – producing goods and technologies serving Israeli settler-colonial interests, expanding market dominance and attracting global investment – while erasing Palestinian food systems and accelerating displacement.[205]

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192 www.somo.nl/beneath-troubled-waters/, pp. 7–9; and www.alhaq.org/cached_uploads/download/alhaq_files/publications/Annexing.Energy.pdf, pp. 49–57.

193 Submission 2.17; and www.offshore-technology.com/news/israel-awards-exploration-licences-to-bp-socar-newmed.

194 www.bp.com/en_az/azerbaijan/home/who-we-are/operationsprojects/pipelines/btc.html.

195 www.cpc.ru/en/about/Pages/shareholders.aspx.

196 https://oilchange.org/wp-content/uploads/2024/08/behind-the-barrel-august-2024-v3.pdf, pp. 5 and 6.

197 Ibid., pp. 6 and 7.

198 https://docs.datadesk.eco/public/976ce7dcf00743dc/; www.offshore-energy.biz/petrobras-cleared-to-combine-two-offshore-fields-after-7-years/; www.offshore-technology.com/projects/guaraoilfield/; www.offshore-technology.com/projects/tupi-oilfield/; www.offshore-technology.com/marketdata/oil-gas-field-profile-iracema-norte-conventional-oil-field-brazil/; and www.offshore-technology.com/projects/buzios-formerly-franco-field-cesso-onerosa-region-santos-basin/.

199 www.somo.nl/fuelling-the-flamesin-gaza/; and www.amnesty.org/en/documents/mde15/012/2009/en/.

200 www.sonolenergy.com/Terminal_and_Pipelines; https://ir.delek-group.com/wp-content/uploads/2021/04/Delek-Group-2020-Annual-Report.pdf, pp. A278–A282; and https://docs.datadesk.eco/public/976ce7dcf00743dc/.

201 https://www.idf.il/השירות-שלי/סוגי-השירות-בצה-ל/שירות-קבע/תחנות-דלק-צהל-רכב-צבאי-דלקן/.

202 www.somo.nl/powering-injustice/, p. 17; https://corporatecms.paz.co.il/media/zdhljnz1/2024-annual-report-paz-retail-and-energy-ltdpdf.pdf; and https://paz.co.il/Uploads/investortools/ENGLISH/financeEng/2023/QR3-2023/PAZ%20OIL%20COMPANY%20LTD%20Q3.2023.pdf, p. B-3.

203 https://media.un.org/unifeed/en/asset/d333/d3334996.

204 See, for example, https://londonminingnetwork.org/2024/06/glencore-showing-improvement-in-self-presentation/.

205 Timothy Seidel, "Settler colonialism and land-based struggle in Palestine: toward a decolonial political economy" in *Political Economy of Palestine*, Tartir, Dana and Seidel, eds.; and Nahla Abdo,

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62. Tnuva, the largest food conglomerate in Israel, now majority-owned by the Chinese Bright Food (Group) Co., Ltd.,[206] has fuelled and benefited from land dispossession. Tnuva's Chairman recognized that "agriculture … in general and dairy farming in particular are a strategic resource and a significant pillar in the settlement enterprise".[207] Israel has used kibbutzim and agricultural outposts to seize Palestinian land and replace Palestinians.[208] Companies like Tnuva help by sourcing products from these colonies,[209] then exploit the resulting captive Palestinian market[210] to build market dominance.[211] Palestinian dependence on the Israeli dairy industry has increased 160 per cent in the decade following destruction caused by Israel to Gaza's dairy industry in 2014, amounting to sector losses estimated at $43 million.[212] Tnuva has absorbed the loss of the Gaza market,[213] failing to use its substantial leverage to influence the situation.

63. Netafim, a global leader in drip irrigation technology, now 80 per cent owned by the Mexican company Orbia Advance Corporation,[214] has designed its agritech in concert with the expansion imperatives of Israel.[215] While maintaining a global image of sustainability,[216] Netafim technology has enabled intensive exploitation of water and land in the West Bank,[217] further depleting Palestinian natural resources, while being refined through collaboration with Israeli military-technology firms.[218] In the Jordan Valley, Netafim-aided irrigation systems have facilitated Israeli crop expansion,[219] while Palestinian farmers – denied water[220] and with 93 per cent unirrigated land[221] – are pushed out, unable to compete with Israeli production.[222] Furthermore, such irrigation techniques threaten to exhaust the Jordan River and Dead Sea.[223]

"Colonial capitalism and agrarian social structure: Palestine – a case study", *Economic and Political Weekly*, vol. 26, No. 30 (1991).

206 www.fbclawyers.com/news/sale-of-control-stake-in-tnuva-to-bright-food-completed/.

207 www.tnuva.co.il/news/תנובה-מסכמת-שנה-להקמת-קרן-הרפתנים/; and www.calcalistech.com/ctechnews/article/bjekvgukc.

208 https://badil.org/phocadownloadpap/badil-new/publications/research/in-focus/EtzionBloc-IsraeliAnnexation.pdf, pp. 35–37, 39, 60 and 61; and https://badil.org/phocadownload/Badil_docs/publications/handbook2013eng.pdf.

209 A/70/406 and A/70/406/Corr.1, para. 23.

210 http://www.whoprofits.org/companies/company/3994; https://www.whoprofits.org/publications/report/33?the-land-of-milk-and-money-the-israeli-dairy-industry-and-the-occupation; https://openknowledge.fao.org/server/api/core/bitstreams/1cf6af5c-e6a0-415f-b1dc-c54abbe300ba/content; and https://www.un.org/unispal/document/auto-insert-209842/.

211 www.jpost.com/israel-news/article-799407; and www.statista.com/statistics/1546219/israel-top-fmcg-suppliers-by-market-share/.

212 https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/bn-dairy-sector-gaza-strip-190117-en.pdf; and https://tradingeconomics.com/palestine/imports/dairy-products-eggs-honey-edible-products.

213 www.jpost.com/israel-news/article-799407and https://www.pcbs.gov.ps/statisticsIndicatorsTables.aspx?lang=en&table_id=4185.

214 www.orbia.com/493a04/siteassets/5.-investor-relations/annual-general-meetings/2024/en/punto-1.2-consolidated-audited-fs-2023-english.pdf, p. 41.

215 www.whoprofits.org/writable/uploads/publications/1668633368_b1cc7601fe5ac87a92b9.pdf.

216 Consider: Sarah Salazar Hughes, Stepha Velednitsky and Amelia Arden Green, "Greenwashing in Palestine/Israel: settler colonialism and environmental injustice in the age of climate catastrophe", *Environment and Planning E: Nature and Space*, vol. 6, No. 1 (2022); and www.gov.il/BlobFolder/generalpage/facts-about-israel-2018/en/English_ABOUT_ISRAEL_PDF_Water.pdf.

217 Submission 4.4.

218 https://israelagri.com/netbeat-the-first-irrigation-system-with-a-brain/.

219 www.whoprofits.org//writable/uploads/old/uploads/2020/03/Netafim-Final.pdf, pp. 2 and 3.

220 www.alhaq.org/cached_uploads/download/2022/12/12/al-haq-report-2-1670826325.pdf, p. 38.

221 TD/B/64/4, para. 11.

222 https://openknowledge.fao.org/server/api/core/bitstreams/1cf6af5c-e6a0-415f-b1dc-c54abbe300ba/content, p. 41.

223 See www.latimes.com/world-nation/story/2021-04-15/the-dead-sea-is-dying-drinking-water-is-scarce-jordan-faces-a-climate-crisis; and https://www.npr.org/2022/11/27/1139307729/the-dead-sea-is-drying-up-because-of-overexploitation-and-climate-change.

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64. Companies such as Tnuva and Netafim continue to manufacture food security for Israelis,[224] while the food system to which they belong causes food insecurity – and even famine – for others. Netafim brands itself as a sustainable innovator, while perfecting age-old techniques of colonial exploitation.

Global retail

65. Israeli products, including those from colonies, flood global markets through major retailers,[225] often with no scrutiny. To dodge growing backlash, companies mask origin through misleading labels, barcodes and supply-chain mixing,[226] effectively making occupation shelf-ready.

66. Global logistics giants like A.P. Moller – Maersk A/S are integral to this ecosystem; for years they have shipped goods from the colonies and OHCHR database-listed companies straight to the United States[227] and other markets.[228]

67. In many countries, no distinction is made between products from Israel and those from its colonies. Even in the European Union, where labelling is required,[229] these goods are still allowed on the market,[230] and the responsibility is put on uninformed consumers. Given the illegality of the colonies under international law, these products should not be traded at all.

68. Supermarket chains,[231] including many listed in the OHCHR database, and e-commerce platforms such as Amazon.com[232] operate directly in colonies, sustaining their economy, enabling expansion and participating in apartheid through discriminatory service delivery.

Occupation tourism

69. Major online travel platforms, used by millions to reserve accommodation, profit from the occupation by selling tourism that sustains the colonies, excludes Palestinians, promotes settler narratives and legitimizes annexation.

70. Booking Holdings Inc. and Airbnb, Inc. list properties and hotel rooms in Israeli colonies. Booking.com has more than doubled its listings in the West Bank – from 26 in 2018[233] to 70 by May 2023[234] – and tripled its East Jerusalem listings to 39 in the year post-October 2023.[235] Airbnb has also amplified its colonial profiteering, growing from 139

[224] www.calcalistech.com/ctechnews/article/bjekvgukc.

[225] https://www.alhaq.org/cached_uploads/download/alhaq_files/publications/Feasting-on-the-occupation.pdf; https://www.icjpalestine.com/2024/12/13/as-supermarkets-gear-up-for-christmas-windfall-icjp-calls-on-the-government-to-review-supermarkets-complicity-in-illegal-israeli-settlement-trade/; and https://www.somo.nl/wp-content/uploads/2018/06/What-do-we-know-about-the-products-from-Dutch-supermarkets.pdf.

[226] https://eumep.org/wp-content/uploads/EuMEP_research_settlement_product_origin_v2.pdf; submission 3.4.1; and www.qcea.org/wp-content/uploads/2012/08/bp-eusettlementtrade-version2-en-aug-2012.pdf.

[227] www.maersk.com/local-information/europe/israel and https://static1.squarespace.com/static/664aed65d320123f2b3ab647/t/6791e493ef0cd438e6e6b314/1737614484665/PYM-Maersk-SettlementExports-Report-01222025.pdf.

[228] Consider https://www.maersk.com/news/articles/2025/03/18/maersk-statement-on-military-related-cargo-shipments.

[229] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52015XC1112(01); https://taxation-customs.ec.europa.eu/eu-israel-technical-arrangement_en; and https://curia.europa.eu/jcms/upload/docs/application/pdf/2019-11/cp190140en.pdf.

[230] www.amnesty.eu/news/israel-opt-ban-eu-trade-and-business-with-israels-illegal-settlements-in-the-occupied-palestinian-territory/.

[231] See, for example, www.carrefour.com/sites/default/files/2022-03/Press%20release%20-%20Carrefour%2C%20in%20Partnership%20with%20Electra%20Consumer%20Products.pdf.

[232] www.timesofisrael.com/amazon-delivering-for-free-to-settlements-but-not-to-palestinians-report/.

[233] www.hrw.org/report/2018/11/20/bed-and-breakfast-stolen-land/tourist-rental-listings-west-bank-settlements.

[234] www.somo.nl/booking-com-accused-of-laundering-profits-from-israeli-war-crimes-in-palestine/.

[235] www.somo.nl/additional-evidence-filed-against-booking-com-for-profiting-from-illegal-settlements/.

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listings in 2016[236] to 350 in 2025,[237] collecting up to 23 per cent commission.[238] These listings are linked with restricting Palestinian access to land and endangering nearby villages.[239] In Tekoa, Airbnb enables settler promotion of a "warm and loving community",[240] whitewashing settler violence against the neighbouring Palestinian village of Tuqu'.[241]

71. Booking.com and Airbnb have been in the OHCHR database since 2020. Booking.com may label properties as "Palestinian territory, Israeli settlement", but it continues to profit from the colonies and faces criminal complaints in the Kingdom of the Netherlands for laundering proceeds.[242] Airbnb briefly delisted illegal colony properties in 2018[243] but reversed course under pressure,[244] now donating profits to "humanitarian" causes and converting colonial profiteering into humanitarian-washing.[245]

C. Enablers

72. A list of enablers – financial, research, legal, consulting, media and advertising firms[246] – long involved in sustaining the settler-colonial occupation through knowledge, narratives, skills and investment, have continued to support, profit from and normalize an economy operating in genocidal mode. The present section is focused just on two key enablers: the financial and academic sectors.

Financing the violations

73. The financial sector channels critical funding to both State and corporate actors behind the Israeli occupation and apartheid, despite many companies in the sector committing to the Principles for Responsible Investment[247] and the United Nations Global Compact.[248]

74. As the main source of finance for the Israeli State budget, treasury bonds have played a critical role in funding the ongoing assault on Gaza. From 2022 to 2024, the Israeli military budget grew from 4.2 per cent to 8.3 per cent of GDP, driving the public budget into a 6.8 per cent deficit.[249] Israel funded this ballooning budget by increasing its bond issuance, including $8 billion in March 2024[250] and $5 billion in February 2025,[251] alongside issuances on its domestic new shekel market.[252] Some of the world's largest banks, including BNP

[236] www.hrw.org/report/2018/11/20/bed-and-breakfast-stolen-land/tourist-rental-listings-west-bank-settlements.
[237] www.theguardian.com/world/ng-interactive/2025/feb/27/seized-settled-let-how-airbnb-and-bookingcom-help-israelis-make-money-from-stolen-palestinian-land.
[238] https://www.airbnb.com/help/article/1857.
[239] www.alhaq.org/FAI-Unit/25389.html.
[240] www.airbnb.co.uk/rooms/686717213082897272.
[241] www.nytimes.com/2024/06/01/world/middleeast/west-bank-settlers-land-tuqu-takoa.html; and A/79/347.
[242] www.somo.nl/booking-com-accused-of-laundering-profits-from-israeli-war-crimes-in-palestine/; and https://elsc.support/news/booking-com-sued-for-profits-from-israeli-war-crimes-in-palestine.
[243] https://news.airbnb.com/listings-in-disputed-regions/.
[244] www.timesofisrael.com/us-jews-sue-airbnb-for-delisting-rentals-at-west-bank-settlements/.
[245] https://news.airbnb.com/update-listings-disputed-regions/.
[246] See, for example, https://www.washingtonpost.com/national-security/2025/06/03/gaza-humanitarian-fund-bcg/.
[247] www.unpri.org/about-us/what-are-the-principles-for-responsible-investment.
[248] https://unglobalcompact.org/what-is-gc/mission/principles.
[249] https://boi.org.il/media/3gpniqjj/chap-6-2024.pdf (in Hebrew), p. 133.
[250] www.gov.il/en/pages/press_06032024; and https://www.sec.gov/Archives/edgar/data/52749/000110465924031445/tm247783-2_424b5.htm.
[251] www.sec.gov/Archives/edgar/data/52749/000110465925012805/tm255845-2_424b5.htm; and www.banktrack.org/news/seven_underwriters_of_war_bonds_instrumental_in_enabling_israel_s_assault_on_gaza_new_research_finds.
[252] www.gov.il/en/departments/topics/subsubject-local-debt/govil-landing-page.

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Paribas[253] and Barclays,[254] stepped in to boost market confidence by underwriting these international and domestic treasury bonds, allowing Israel to contain the interest rate premium, despite a credit downgrade.[255] Asset management firms – including Blackrock ($68 million), Vanguard ($546 million) and Allianz's asset management subsidiary PIMCO ($960 million)[256] – were among at least 400 investors from 36 countries who purchased them.[257] Meanwhile, the Development Corporation for Israel (i.e., Israel Bonds)[258] provides a bond solicitation service for the Government of Israel for overseas private individuals and other investors.[259] The Development Corporation for Israel tripled its annual bond sales to funnel nearly $5 billion to Israel since October 2023,[260] while offering investors the option of sending the return on bond investments to charitable organizations supporting the Israeli military[261] and the colonies.[262]

75. These financial entities channel billions of dollars into treasury bonds and companies directly involved in Israeli occupation and genocide. Blackrock (and its subsidiary, iShares[263]) and Vanguard are among the largest institutional investors in many companies, holding these shares for distribution among their indexes of mutual funds and electronically traded funds (ETFs). Blackrock is the second largest institutional investor in Palantir (8.6 per cent), Microsoft (7.8 per cent), Amazon.com (6.6 per cent), Alphabet (6.6 per cent) and IBM (8.6 per cent), and third largest in Lockheed Martin (7.2 per cent) and Caterpillar (7.5 per cent); Vanguard is the largest institutional investor in Caterpillar (9.8 per cent), Chevron (8.9 per cent) and Palantir (9.1 per cent), and second largest in Lockheed Martin (9.2 per cent) and Elbit Systems (2.0 per cent).[264] Through their asset management, they implicate universities, pension funds and ordinary people who passively invest their savings through the purchase of their funds and electronically traded funds.[265] For their investment decisions, these companies often rely on benchmark indices, such as FTSE All-World ex-US, J.P. Morgan $ EM Corp Bond UCITS and MSCI ACWI UCITS,[266] which are developed by financial services firms.

76. Global insurance companies, including Allianz and AXA, also invest large sums in shares and bonds implicated in the occupation and genocide, partly as capital reserves for policyholder claims and regulatory requirements, but primarily to generate returns. Allianz

253 www.sec.gov/Archives/edgar/data/52749/000110465924031445/tm247783-2_424b5.htm; and www.gov.il/en/pages/press_06032024.

254 www.gov.il/BlobFolder/dynamiccollectorresultitem/pd-ranking-2025/en/files-eng_Primary-Dealers-Ranking_RankingPDs2025-1.pdf.

255 http://www.ft.com/content/90cb26d2-fff5-43d7-a847-d61a751478fa; www.reuters.com/world/middle-east/moodys-cuts-israels-rating-warns-drop-junk-2024-09-27/; www.spglobal.com/ratings/en/research/articles/231024-research-update-israel-outlook-revised-to-negative-on-geopolitical-risks-aa-ratings-affirmed-12892616; and https://en.globes.co.il/en/article-fiitch-cuts-israels-credit-rating-with-negative-outlook-1001486569.

256 www.banktrack.org/news/seven_underwriters_of_war_bonds_instrumental_in_enabling_israel_s_assault_on_gaza_new_research_finds.

257 www.gov.il/en/pages/press_06032024.

258 www.sec.gov/Archives/edgar/data/52749/000110465925018872/tm257868d1_fwp.htm; and https://israelbondsintl.com/pdf/2024InformationMemorandum.pdf.

259 https://brokercheck.finra.org/firm/summary/11148; https://littlesis.org/news/u-s-state-and-local-treasuries-hold-at-least-1-6-billion-in-israel-bonds/; and www.dropsitenews.com/p/israel-bonds-biden-gaza-moodys.

260 https://israelbonds.com/; and https://israelbondsintl.com/official-doc/Final_Terms_Registered_Bonds.pdf#page=7, p. 14.

261 https://www.fidf.org/wp-content/uploads/2025/02/FIDF-Israel-Bonds-Instructions.pdf.

262 www.israelbonds.com/PDFs/OrgsforDonationsList.aspx.

263 www.sec.gov/Archives/edgar/data/1364742/000119312511050218/dex211.htm.

264 As at 13 May 2025, https://finance.yahoo.com/.

265 www.justetf.com/en/.

266 See, for example, https://investor.vanguard.com/investment-products/etfs/profile/veu.

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holds at least $7.3 billion[267] and AXA, despite some divestment decisions,[268] still invests at least $4.09 billion[269] in tracked companies named in the present report. Their insurance policies also underwrite the risks other companies necessarily take when operating in Israel and the occupied Palestinian territory, thus enabling the commission of human rights abuses[270] and "de-risking" the operational environment.[271]

77. Sovereign wealth and pension funds are also significant financiers. The world's largest sovereign wealth fund, the Norwegian Government Pension Fund , claims it has the world's most comprehensive ethical guidelines.[272] After October 2023, the Fund increased its investment in Israeli companies by 32 per cent to $1.9 billion. By the end of 2024, the Fund had $121.5 billion – 6.9 per cent of its total value – invested in companies named in the present report alone.[273] The Caisse de dépôt et placement du Québec, which manages Can$ 473.3 billion ($328.9 billion)[274] in pension funds for six million Canadians, has almost Can$ 9.6 billion ($6.67 billion) invested in companies named in the present report,[275] despite its sustainable investment policy and human rights policy.[276] From 2023 to 2024, it almost tripled investment in Lockheed Martin, quadrupled investment in Caterpillar and increased 10-fold the investment in HD Hyundai.[277]

78. The financial sector also allows companies to access funds through loans and by underwriting their debt so they can sell it on the private bond market. From 2021 to 2023, BNP Paribas was a top European financier of the weapons industry supplying Israel, providing $410 million in loans to Leonardo, among others,[278] alongside $5.2 billion in loans and underwriting for OHCHR database-listed companies.[279] Similarly, in 2024, Barclays provided $2 billion in loans and underwriting to OHCHR database-listed companies,[280] $862 million to Lockheed Martin and $228 million to Leonardo.[281]

79. This direct investment is buttressed by the choice of financial advisory companies and responsible investment associations to not consider human rights violations in the occupied Palestinian territory in their assessment of environmental, social and governance (ESG) investing.[282] This allows responsible/ethical investment funds to remain environmental,

[267] https://13f.info/13f/000095012325004403/compare/000095012325004616; https://13f.info/13f/000095012325004032/compare/000095012323009998; and https://dontbuyintooccupation.org/dbio-data-2024/.

[268] https://actions.eko.org/a/axa-investments-in-israeli-banks-financing-war-crimes.

[269] https://13f.info/13f/000089842725000009/compare/000089842723000021; and https://dontbuyintooccupation.org/dbio-data-2024/.

[270] https://boycottbloodyinsurance.org/wp-content/uploads/2025/03/Ensuring-Genocide-Report.pdf. See also www.whoprofits.org/publications/report/55?insuring-dispossession.

[271] Consider Elliot Dolan-Evans, *Making War Safe for Capitalism* (Bristol University Press, forthcoming 2025).

[272] www.stortinget.no/no/Hva-skjer-pa-Stortinget/videoarkiv/Arkiv-TV-sendinger/?meid=11482&del=1&msid=8539 (in Norwegian).

[273] www.nbim.no/en/investments/all-investments/#/.

[274] https://www.cdpq.com/en/investments.

[275] www.cdpq.com/sites/default/files/medias/pdf/en/ra/2024_cdpq_add_information.pdf.

[276] https://perf.cdpq.com/sites/default/files/medias/pdf/en/policy_sustainable_investing_2021.pdf ; and www.cdpq.com/sites/default/files/medias/pdf/en/policy_human_rights.pdf.

[277] www.justpeaceadvocates.ca/cdpq-2024-report/2/; www.cdpq.com/sites/default/files/medias/pdf/en/ra/2024_cdpq_add_information.pdf; and www.cdpq.com/sites/default/files/medias/pdf/en/ra/2023_cdpq_add_information.pdf.

[278] https://paxforpeace.nl/wp-content/uploads/sites/2/2024/06/The-Companies-Arming-Israel-and-Their-Financiers-June-2024.pdf.

[279] https://dontbuyintooccupation.org/dbio-data-2024/.

[280] https://dontbuyintooccupation.org/dbio-data-2024/.

[281] https://paxforpeace.nl/wp-content/uploads/sites/2/2024/06/The-Companies-Arming-Israel-and-Their-Financiers-June-2024.pdf.

[282] See, for example, www.morningstar.com/company/anti-israel-bias-concerns-progress.

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social and governance compliant despite investing in Israeli government bonds and in shares of companies involved in violations in the occupied Palestinian territory.[283]

80. This entire environment has facilitated a record 179 per cent increase in United States dollar-equivalent equity prices of the companies listed in the Tel Aviv stock exchange since the start of the assault on Gaza, translating into a $157.9 billion gain.[284]

81. Faith-based charities have also become key financial enablers of illegal projects, including in the occupied Palestinian territory, often receiving tax deductions abroad despite strict regulatory charitable frameworks.[285] The Jewish National Fund (KKL-JNF) and its over 20 affiliates fund settler expansion and military-linked projects.[286] Since October 2023, platforms such as Israel Gives have enabled tax-deductible crowdfunding in 32 countries for Israeli military units and settlers.[287] The United States-based Christian Friends of Israeli Communities,[288] Dutch Christians for Israel[289] and global affiliates,[290] sent over $12.25 million in 2023[291] to various projects that support colonies, including some that train extremist settlers.[292]

Knowledge production and violation legitimization

82. In Israel, universities – particularly law schools,[293] archaeology[294] and Middle Eastern studies departments[295] – contribute to the ideological scaffolding of apartheid, cultivating

[283] See, for example, https://fund-docs.vanguard.com/etf-annual-report.pdf , pp. 115–135 (Vanguard ESG Global All Cap UCITS ETF); and www.vanguardinvestor.co.uk/investments/vanguard-activelife-climate-aware-60-70-equity-fund-a-gbp-accumulation/portfolio-data (Vanguard ActiveLife Climate Aware 60-70% Equity Fund).

[284] https://www.bloomberg.com/professional/products/bloomberg-terminal/, period 12 October 2023–22 May 2025.

[285] https://public.tableau.com/app/profile/omar.elhaj/viz/PhilanthropicColonialismWorkbook/Dashboard1?publish=yes.

[286] https://peacenow.org.il/en/following-kkl-jnf-suit-court-orders-sumarin-family-to-evacuate-their-home-in-silwan; www.haaretz.com/2005-03-13/ty-article/civil-administration-head-faces-charges-over-land-fraud/0000017f-db57-df9c-a17f-ff5f6ddc0000; www.haaretz.com/israel-news/2016-02-01/ty-article/.premium/probe-almost-all-palestinian-land-deals-for-illegal-outposts-forged/0000017f-df26-df7c-a5ff-df7e65de0000; https://register-of-charities.charitycommission.gov.uk/en/charity-search/-/charity-details/225910; and https://jnf.blob.core.windows.net/images/docs/default-source/pdfs/year-in-review_2024.pdf?sfvrsn=701e626d_4.

[287] https://israelgives.org/amuta/580407211; and www.theguardian.com/world/2023/dec/23/crowdfunding-us-residents-fund-settlements-west-bank.

[288] https://cfoic.com/; and www.globalissues.org/news/2010/07/27/6425.

[289] www.christenenvoorisrael.nl/geschiedenis (in Dutch).

[290] https://www.c4israel.org/.

[291] Christian Friends of Israeli Communities sent $1.2 million https://projects.propublica.org/nonprofits/organizations/412020104/202421349349304957/full; Christenen voor Israël Nederland, over €10 million ($11.05 million) https://prod1-plate-attachments.s3.amazonaws.com/attachments/b272dc5574/Jaarrekening Stichting Christenen voor Israël 2023.pdf (in Dutch), p. 22.

[292] www.platform-investico.nl/onderzoeken/dutch-christians-funding-israel-s-settler-movement; https://nltimes.nl/2025/03/25/dutch-foundation-offers-buy-weapons-illegal-israeli-settlers-dutch-donations; www.groene.nl/artikel/cameras-pepper-spray-and-guns (in Dutch); https://cfoic.com/wp-content/uploads/2023/04/2022-Annual-Report-sm.pdf; and https://www.c4israel.org/support-israel/emergency-aid-23/.

[293] https://dawnmena.org/how-israeli-universities-and-legal-scholars-collaborate-with-israels-military/; www.haaretz.com/2009-03-05/ty-article/protests-as-idf-colonel-who-ruled-for-attacks-on-gaza-civilians-starts-as-tau-lecturer/0000017f-e9d5-d62c-a1ff-fdff83300000; and https://international.tau.ac.il/court-justice.

[294] https://emekshaveh.org/en/tel-tibna; and www.haaretz.com/opinion/editorial/2022-08-11/ty-article-opinion/occupation-archaeology/00000182-8e8c-d68b-a3e2-ff8d3bf40000.

[295] www.haaretz.co.il/news/politics/2019-03-25/ty-article-magazine/.premium/0000017f-eae4-d639-af7f-ebf7280f0000 (in Hebrew); www.havatzalot.org/copy-of-2 (in Hebrew); and https://rector.huji.ac.il/news/%D7%A2%D7%93%D7%9B%D7%95%D7%9F-%D7%A9%D7%95%D7%98%D7%A3-%D7%90%D7%A4%D7%A8%D7%99%D7%9C-2019 (in Hebrew).

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State-aligned narratives,[296] erasing Palestinian history and justifying occupation practices.[297] Meanwhile, science and technology departments serve as research and development hubs for collaborations between the Israeli military and arms contractors, including Elbit Systems, Israel Aerospace Industries, IBM and Lockheed Martin, and so contribute to producing the tools for surveillance, crowd control, urban warfare, facial recognition and targeted killing tools that are effectively tested on Palestinians.[298]

83. Leading universities, especially from global-minority countries, partner with Israeli institutions in areas directly harming Palestinians. At the Massachusetts Institute of Technology, labs conduct weapons and surveillance research funded by the Israeli Ministry of Defense – the only foreign military financing research at the Institute.[299] Notable Israeli Ministry of Defense projects include drone swarm control[300] – a distinct feature of the Israeli assault on Gaza since October 2023 – pursuit algorithms[301] and underwater surveillance.[302] From 2019 to 2024, the Institute managed a Lockheed Martin seed fund connecting students to teams in Israel.[303] From 2017 to 2025, Elbit Systems paid for membership to the Institute's Industrial Liaison Program, enabling access to research and talent.[304]I

84. The European Commission's Horizon Europe programme actively facilitates collaboration with Israeli institutions, including those complicit in apartheid and genocide. Since 2014, the European Commission has granted over €2.12 billion ($2.4 billion) to Israeli entities,[305] including the Ministry of Defense,[306] while European academic institutions both benefit from and reinforce this entanglement. The Technical University of Munich receives €198.5 million ($218 million) in EC Horizon funding,[307] including €11.47 million ($12.6 million) for 22 collaborations with Israeli partners, military and tech firms.[308] The University and Israel Aerospace Industries receive €792,795.75 ($868,416) to jointly develop, with other participants, green hydrogen refuelling,[309] technology relevant to Israel Aerospace Industries

[296] https://en.huji.ac.il/Constitution; and https://campuscore.ariel.ac.il/wp/au-international/visitor-guide/.

[297] Wind, *Towers of Ivory and Steel*; see also, for example, https://besacenter.org/palestinians-hopeless-terror-declines-hopeful-terrorism-increases/.

[298] https://www.elbitsystems.com/blog/where-robots-go-to-play; https://in.bgu.ac.il/en/bgn/Pages/industry.aspx; https://aerospace.technion.ac.il/academia-industry-relations/; https://en.huji.ac.il/news/hebrew-university-and-technion-partner-ibm-advance-artificial-intelligence; and https://americansforbgu.org/emc-ibm-and-lockheed-martin-in-silicon-wadi/.

[299] Submission 3.1.17; https://fnl.mit.edu/may-june-2024/no-more-mit-research-for-israels-ministry-of-defense/; and https://archive.org/details/mit-science-for-genocide/page/32/mode/2up, p. 33.

[300] https://vpf.mit.edu/sites/default/files/downloads/AuditReport/2023%20MIT%20Uniform%20Guidance%20Report.pdf, p. 164; and www.cs.technion.ac.il/events/view-event.php?evid=10573; https://arxiv.org/abs/2212.03298; and www.newscientist.com/article/2282656-israel-used-worlds-first-ai-guided-combat-drone-swarm-in-gaza-attacks/.

[301] https://vpf.mit.edu/sites/default/files/downloads/AuditReport/2023%20MIT%20Uniform%20Guidance%20Report.pdf, p.164; and https://doi.org/10.1145/2185677.2185739; https://oar.a-star.edu.sg/communities-collections/articles/19403.

[302] https://archive.org/details/mit-science-for-genocide/page/38/mode/2up?q=pursuit+algorithms, p. 39.

[303] https://news.mit.edu/2019/lockheed-martin-mit-misti-seed-fund-0418; and www.palestinechronicle.com/major-divestment-win-students-say-mit-has-cut-ties-with-lockheed-martin-fund/.

[304] https://ilp.mit.edu/membership; www.business-humanrights.org/en/latest-news/usa-after-six-month-campaign-mit-cuts-ties-with-israeli-weapons-manufacturer-elbit-systems/; and https://www.boston.com/news/local-news/2025/05/01/pro-palestine-students-claim-victory-after-israeli-weapons-manufacturer-leaves-mit-program/.

[305] https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/sense/app/1213b8cd-3ebe-4730-b0f5-fa4e326df2e2/sheet/0c8af38b-b73c-4da2-ba41-73ea34ab7ac4/state/analysis (search terms: "Framework programme = H2020 + Horizon Europe" and "Country = Israel")https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/RTD_BI_public_Country_Profile/RTD_BI_public_Country_Profile.html?Country=IL; and https://www.europarl.europa.eu/doceo/document/E-10-2024-001930_EN.html.

[306] https://cordis.europa.eu/project/id/101121288.

[307] https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/sense/app/dc5f6f40-c9de-4c40-8648-015d6ff21342/sheet/3bcd6df0-d32a-4593-b4fa-0f9529c8ffb0/state/analysis.

[308] Ibid., and https://academiccomplicity.eu/germany/en/TUMU.

[309] https://cordis.europa.eu/project/id/101138105.

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military drones used in Gaza.[310] The University partners with IBM Israel – which runs the discriminatory Israeli Population Registry – on cloud and artificial intelligence systems, as part of the €7.75 million ($8.52 million) IBM Israel receives in Horizon funding.[311] The University also collaborates on a €10.76 million ($11.71 million) project on "seamless shared urban mobility" that includes the Municipality of Jerusalem,[312] a city entrenching annexation through urban transportation. It is impossible to disentangle the expertise that Israeli partners contribute to these partnerships from that gained and used in violations to which they are connected.

85. Many universities have upheld ties with Israel despite the post-October 2023 escalation. One of many British examples,[313] the University of Edinburgh holds nearly £25.5 million ($31.72 million) (2.5 per cent of its endowment) in four tech giants – Alphabet, Amazon, Microsoft and IBM[314] – central to the Israeli surveillance apparatus and the ongoing Gaza destruction. With both direct and indexed investments, the University ranks among the most financially entangled institutions in the United Kingdom of Great Britain and Northern Ireland. The University also partners with firms aiding Israeli military operations, including Leonardo S.p.A.[315] and Ben-Gurion University, through the AI and Data Science Lab at Ben-Gurion University,[316] sharing research that directly links it with assaults on Palestinians.

86. The analysis in the present report only scratches the surface of the information received by the Special Rapporteur, who acknowledges the vital work of students and staff in holding universities to account. It casts a new light on global crackdowns on campus protesters: shielding Israel and protecting institutional financial interests appears a more probable motivation than fighting alleged antisemitism.[317]

V. Conclusions

87. **While life in Gaza is being obliterated and the West Bank is under escalating assault, the present report shows why the genocide carried out by Israel continues: because it is lucrative for many. By shedding light on the political economy of an occupation turned genocidal, the report reveals how the forever-occupation has become the ideal testing ground for arms manufacturers and big tech – providing boundless supply and demand, little oversight and zero accountability – while investors and private and public institutions profit freely. Too many influential corporate entities remain inextricably financially bound to Israeli apartheid and militarism.**

88. **Post-October 2023, as the Israeli defence budget has doubled, and at a time of falling demand, production and consumer confidence, an international network of corporations has propped up the Israeli economy. Blackrock and Vanguard rank among the largest investors in arms companies pivotal to the genocidal arsenal of Israel. Major global banks have underwritten Israeli treasury bonds, which have bankrolled the devastation, and the largest sovereign wealth and pension funds invested public and**

[310] www.timesofisrael.com/israels-heven-drones-says-its-hydrogen-fueled-flying-robots-are-a-military-game-changer/.

[311] https://cordis.europa.eu/project/id/101086248 and https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/sense/app/dc5f6f40-c9de-4c40-8648-015d6ff21342/sheet/3bcd6df0-d32a-4593-b4fa-0f9529c8ffb0/state/analysis (search terms: "Framework Programme = Horizon Europe" + "Organisation legal name = IBM Israel – Science and Technology Ltd).

[312] https://cordis.europa.eu/project/id/101103646.

[313] https://lsepalestine.github.io/documents/LSESUPALESTINE-Assets-in-Apartheid-2024-Web.pdf; https://bdsatucl.com/wp-content/uploads/2024/09/UCL-Investment-Report-2024-FINAL.pdf; and https://kclbdsforum.wordpress.com/#:~:text=The%20report%20has%20mapped%20how,committed%20against%20the%20Palestinian%20people.

[314] https://uoe-finance.ed.ac.uk/sites/default/files/2025-03/List%20of%20Investments%202025%2031%20Jan%20.pdf.

[315] https://udrc.eng.ed.ac.uk/partners.

[316] https://datasciencelab.ise.bgu.ac.il/.

[317] Walaa Alqaisiya and Nicola Perugini, "The academic question of Palestine", *Middle East Critique*, vol. 33, No. 3 (2024).

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private savings in the genocidal economy, all the while claiming to respect ethical guidelines.

89. **Arms companies have turned over near record profits by equipping Israel with cutting-edge weaponry that has devastated a virtually defenceless civilian population. The machinery of global construction equipment giants has been instrumental in razing Gaza to the ground, preventing the return and reconstitution of Palestinian life. Extractive energy and mining conglomerates, while providing sources of civilian energy, have fuelled the military and energy infrastructures of Israel – both used to create conditions of life calculated to destroy the Palestinian people.**

90. **And while the genocide rages on, the inexorable process of violent annexation in the West Bank, including East Jerusalem, continues. Agribusiness still sustains expansion of the settlement enterprise. The largest online tourism platforms continue normalizing the illegality of Israeli colonies. Global supermarkets continue to stock Israeli settlement products. And universities worldwide, under the guise of research neutrality, continue to profit from an economy now operating in genocidal mode. Indeed, they are structurally dependent on settler-colonial collaborations and funding.**

91. **Business continues as usual, but nothing about this system, in which businesses are integral, is neutral. The enduring ideological, political and economic engine of racial capitalism has transformed the Israeli displacement-replacement economy of occupation into an economy of genocide. This is a "joint criminal enterprise",[318] where the acts of one ultimately contribute to a whole economy that drives, supplies and enables this genocide.**

92. **The entities named in the present report constitute a fraction of a much deeper structure of corporate involvement, profiteering from and enabling violations and crimes in the occupied Palestinian territory. Had they exercised due diligence, corporate entities would have ceased involvement with Israel long ago. Today, the demand for accountability is all the more urgent: any investment sustains a system of serious international crimes.**

93. **Business and human rights obligations cannot be isolated from the Israeli illegal settler-colonial enterprise in the occupied Palestinian territory, which now functions as a genocidal machine, despite the International Court of Justice having ordered that it be fully and unconditionally dismantled. Corporate relations with Israel must cease until the occupation and apartheid end and reparations are made. The corporate sector, including its executives, must be held to account, as a necessary step towards ending the genocide and disassembling the global system of racialized capitalism that underpins it.**

VI. Recommendations

94. **The Special Rapporteur urges Member States:**

(a) **To impose sanctions and a full arms embargo on Israel, including all existing agreements and dual-use items such as technology and civilian heavy machinery;**

(b) **To suspend or prevent all trade agreements and investment relations, and impose sanctions, including asset freezes, on entities and individuals involved in activities that may endanger the Palestinians;**

(c) **To enforce accountability, ensuring that corporate entities face legal consequences for their involvement in serious violations of international law.**

95. **The Special Rapporteur urges corporate entities:**

(a) **To promptly cease all business activities and terminate relationships directly linked with, contributing to and causing human rights violations and**

[318] International Criminal Tribunal for Rwanda, *Prosecutor v. Karemera and Ngirumpatse*, Case No. ICTR-98-44-T, Judgment and Sentence, 2 February 2012, para. 62.

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international crimes against the Palestinian people, in accordance with international corporate responsibilities and the law of self-determination;

(b) **To pay reparations to the Palestinian people, including in the form of an apartheid wealth tax along the lines of post-apartheid South Africa.**

96. **The Special Rapporteur urges the International Criminal Court and national judiciaries to investigate and prosecute corporate executives and/or corporate entities for their part in the commission of international crimes and laundering of the proceeds from those crimes.**

97. **The Special Rapporteur urges the United Nations:**

(a) **To comply with the International Court of Justice advisory opinion of 2024;**

(b) **To include all entities involved in Israeli unlawful occupation in the OHCHR database (to be properly accessible on the OHCHR website).**

98. **The Special Rapporteur urges trade unions, lawyers, civil society and ordinary citizens to press for boycotts, divestments, sanctions, justice for Palestine and accountability at the international and domestic levels; together, the people of the world can end these unspeakable crimes.**

99. **The present report is written at the cusp of a profound and tumultuous transformation. Globally witnessed atrocities require urgent accountability and justice, which demand diplomatic, economic and legal action against those who have maintained and profited from an economy of occupation turned genocidal. What comes next depends on everyone.**

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Annex

Overview of the legal framework governing the legal responsibility of corporate entities in the occupied Palestinian territory

1. Introduction

1. This annex sets out the international legal framework broadly applicable to the corporate sector implicated in the occupied Palestinian territory (oPt). It aims to provide guidance on the interpretation and application of the legal concepts and factual findings presented in the main report. Not intended as an exhaustive exposition of international law in this domain, it presents the broad principles of corporate responsibility, particularly those applicable where corporate entities[1] are implicated in displacing Palestinians from their land and replacing them with unlawful colonies, contrary to international law. Corporate entities risk being held responsible for exploitative, abusive and even criminal conduct. Although corporate responsibility for and criminal complicity in violations was certainly identifiable in the oPt prior to October 2023, subsequent factual and legal developments could implicate corporations in unlawful occupation and genocide.

2. Corporate responsibility under international law

2. Corporate responsibility for violations of human rights, international humanitarian law and crimes under international law is governed by legal instruments at the domestic, regional and international levels.

3. The UN Guiding Principles on Business and Human Rights (UNGPs) constitute the normative framework at the international level for the regulation of corporate conduct with respect to human rights.[2] They set out what states and corporate entities need to do in order to comply with existing obligations under international human rights law, and are already having a significant impact on national law and policy. Indeed, the UNGPs provide the normative lens through which corporate conduct can be assessed in order to establish legally relevant facts in litigation where corporate liability is addressed. They are concerned both with preventing adverse human rights impacts and ensuring remedial actions are taken where a corporation's conduct *causes*, *contributes*, or is *directly linked* to such impacts.[3] Crucially, heightened normative requirements apply in contexts of conflict, occupation and structural vulnerability, especially where domestic enforcement of international human rights law may be weak or compromised, rendering international oversight necessary.[4]

4. Other areas of international law establish specific legal obligations for corporations, especially international humanitarian law – which is binding on non-State actors involved in armed conflict[5] – and international criminal law, under which individuals such as corporate executives, and increasingly corporate entities themselves, can be held criminally liable.[6] Domestic courts are the primary jurisdiction for the enforcement of corporate responsibility for human rights violations and international crimes.

2.1. States as the primary duty-bearers

5. International law accords States the primary role of ensuring that corporate entities do not violate international law and respect human rights, as part of their obligation to respect, protect and fulfil human rights. Under international human rights law, confirmed by the

[1] A/HRC/59/23], para. 5
[2] United Nations, Guiding Principles on Business and Human Rights, www.ohchr.org/sites/default/files/documents/publications/guidingprinciplesbusinesshr_en.pdf
[3] UNGP 13
[4] UNDP, *Heightened Human Rights Due Diligence for Businesses in Conflicted Affect Contexts: A Guide*, www.undp.org/publications/heightened-human-rights-due-diligence-business-conflict-affected-contexts-guide ("UNDP Heighened HRDD"); UNGP 7 Commentary; OECD, *Guidelines for Multinational Enterprises on Responsible Business Conduct*, www.oecd.org/en/publications/oecd-guidelines-for-multinational-enterprises-on-responsible-business-conduct_81f92357-en.html ("OECD Guidelines"), para. 43
[5] A/75/212 (2020), para 10
[6] See Section 2.3

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UNGPs, States may be found in breach of their human rights obligations where they fail to take appropriate steps to prevent, investigate, punish and redress abuses by private actors when human rights violations occur.[7] States have an obligation to extend this regulation and oversight to the operations of corporations that occur outside their territory, in accordance with general extraterritorial human rights obligations.[8]

6. Furthermore, under the rules on State responsibility, violations of human rights by private actors will be attributed to a State where a corporate entity acts on instructions from or under the control or direction of the State, is empowered by State legislation to exercise elements of governmental authority or where the State acknowledges and adopts the conduct as its own.[9] Accordingly, the UNGPs require States to take additional steps to protect against human rights abuse by corporate entities owned, controlled by or receiving substantial support from the State.[10]

2.2. Responsibilities of corporate entities

7. The UNGPs apply to all corporate enterprises, "regardless of their size, sector, operational context, ownership and structure."[11] The responsibility of corporate entities for human rights violations and crimes under international law exists independently from that of States and irrespective of the action States do or do not take to ensure they respect human rights. Consequently, corporations must respect human rights even if a State where they operate does not, and they may be held accountable even if they have complied with the domestic laws where they operate.[12] In other words, compliance with domestic laws does not preclude/is not a defense to responsibility or liability.

8. Corporate entities are obliged both to avoid violating human rights law and to address human rights violations resulting from their own activities or their business relationships with others. To achieve this, the UNGPs establish a "continuum of involvement" and associated responsibilities. These reflect the complexity of corporate structures and economic value chains, and the fact that the nature of a company's involvement in a particular human rights impact may shift over time, so that if it does not take appropriate action, it could move up that continuum. The activities of a corporate entity and its relationships can be seen as part of an ecosystem, which may *altogether* (by perpetrating, facilitating, enabling and/or profiting) adversely impact human rights, resulting in violations.[13]

9. A corporate entity's responsibility depends primarily on whether its activities or relationships throughout its supply/value chain[14] risk, or are in fact:

(a) *causing* human rights violations[15], due to its own activities being essential to the human rights abuse being able to occur.[16]

(b) *contributing to* violations through its own activities – either directly or through some outside entity (government, business or other). This includes any activity or relationship where a causal link can be established between the corporate entity's

[7] A/HRC/4/35/Add.1 (2007); UNGP 1-7

[8] UNGP 7 Commentary, CCPR, General Comment 31 (2004), para 10; CESCR, General Comment 24 (2017), paras. 25-37; consider CCPR/C/DEU/CO/6, para. 16

[9] *Articles on Responsibility of States for Internationally Wrongful Acts*, Arts 5, 8, 9, 11; CESCR General Comment 24 (2017), para. 11

[10] UNGP 4

[11] UNGP 14

[12] UNGP 23; UNGP 11 Commentary; OECD Guidelines, para. 43; HR/PUB/12/02 (2012), pp. 13-14; https://ipisresearch.be/wp-content/uploads/2024/06/20240328_Due-diligence-and-corporate-accountability-in-the-arms-value-chain.pdf.

[13] UNGP 13; Submission (1.13.a)

[14] A/HRC/RES/17/4 (2011); Irene Pietropaoli, "Expert Legal Opinion: the Obligations of Third States and Corporations to Prevent and Punish Genocide", 5 June 2024, www.alhaq.org/advocacy/23294.html, p. 38

[15] Note: the UNGPs refer to "adverse human rights impact", this text uses "human rights violations" to reflect the context of the oPt, where violations and crimes are occurring

[16] UNGP 13, Submission (1.13.b) p. 20

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actions and the resulting violation.[17] Causality between the entity's actions and the resulting abuse will be considered to exist where it has facilitated or enabled the abuse, created strong incentives for a third party to breach international human rights law or undertaken activities "in parallel with a third party, leading to cumulative impacts".[18]

(c) *directly linked* to violations through its operations, products, services or corporate relationships, although it need not itself be contributing to the abuses.[19]

10. The UNGPs expect corporate entities to ensure that they are not implicated in human rights violations by undertaking **periodic human rights due diligence (HRDD)** to identify concerns *and* adjust their conduct.[20] Additionally, in situations of armed conflict, occupation and other instances of widespread violence, corporate entities are expected to engage in **heightened human rights due diligence** throughout the period of the conflict.[21]

11. As part of this heightened process – which is imperative in the oPt – corporate entities should ask themselves three questions regarding their actions and omissions:

(a) Is there an actual or potential adverse impact on human rights or is the conflict connected either to the corporate entity's activities, products or services?

(b) If so, do the corporate entity's activities increase the risk of that impact?

(c) If so, would the corporate entity's activities in and of themselves be sufficient to result in that impact?[22]

12. In answering these questions, corporate entities must consider:

- Conflict will always create adverse negative human rights impacts, therefore a corporate entity operating in a conflict will always cause, contribute to or be directly linked with human rights impacts;
- Corporate activities in a conflict-affected area can never be 'neutral'; even where a corporate entity does not take sides in a conflict, its activities will inevitably affect the conflict dynamics;
- Corporate entities need to respect standards of international humanitarian law and the obligation to prevent genocide, in addition to human rights.[23]

13. Based on the above assessment, a corporate entity has particular legal responsibilities:

(a) Where it *causes* human rights violations (answers "yes" to all three questions), it has a responsibility to cease the action, and to provide remedies and reparations for harm caused.[24]

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[17] Rachel Davis, "The UN Guiding Principles on Business and Human Rights and Conflict-Affected Areas: State Obligations and Business Responsibilities", *Int'l Rev. Red Cross*, vol. 94, No. 887, (2012), p. 973; Tara Van Ho, "Defining the Relationships: 'Cause, Contribute, and Directly Linked to' in the UN Guiding Principles on Business and Human Rights", *Human Rights Quarterly*, vol. 43, No. 4, (November 2021), p. 634; see also Note by the Chair of the Negotiations on the 2011 Revision, Regarding the Terminology on "Directly Linked", OECD Guidelines for Multinational Enterprises (2011 Revision), https://mneguidelines.oecd.org/global-forum/GFRBC-2014-financial-sector-document-3.pdf.

[18] Ibid

[19] Irene Pietropaoli, "Expert Legal Opinion", p. 38.

[20] UNGP Commentary to Principles 17 and 19; Tara Van Ho, "Defining the Relationships", p. 631, John Ruggie, *Just Business: Multinational Corporations and Human Rights* (2013), p. 99; Surya Deva, "Mandatory human rights due diligence laws in Europe: A mirage for rightsholders?", *Leiden Journal of International Law*, vol. 36 (2023), 389.

[21] UNGP 7; UNDP Heightened HRDD Guide; A/75/212 (2020); A/HRC/17/32 (2011).

[22] UNDP Heightened HRDD Guide; p. 26.

[23] UNGP 7, 23 Commentary; UNDP Heightened HRDD, p.10; UN, *Framework of Analysis for Atrocity Crimes - A tool for prevention*, 2014, www.refworld.org/reference/manuals/un/2014/en/102631 ("Framework for Atrocity Crimes"); A/75/212 (2020), para. 43; www.ohchr.org/Documents/Issues/Business/OPTStatement6June2014.pdf; See also: T.L. Van Ho and M.K. Alshaleel, "The Mutual Fund Industry and the Protection of Human Rights" *Human Rights Law Review,* vol. 18, No. 1 (2018).

[24] OHCHR, *The Corporate Responsibility to Respect Human Rights: Interpretative Guide*, 2017, www.ohchr.org/sites/default/files/Documents/Publications/HR.PUB.12.2_En.pdf ("OHCHR Interpretative Guide"), p. 5; Tara Van Ho, "Defining the Relationships".

(b) Where it *contributes to* human rights violations (answers "yes" to questions 1 and 2, "no" to 3), it has a responsibility to take the necessary steps to cease or prevent its own contribution to human rights violations (including terminating relationships), to mitigate any remaining impact through its leverage and to cooperate in the remediation of the harm.[25]

(c) Where it is *directly linked* to human rights violations (answers "yes" only to question 1), it is required to use its leverage, including collaboratively, to prevent or mitigate the impact on human rights.[26] Should that leverage prove ineffective, it must consider terminating relationships.[27] Failure to disengage from a high-risk context (despite due diligence) will increase a corporate entity's liability for the violation.[28]

14. A crucial and often misunderstood aspect of the framework is that when assessing corporate actions, it is the material impact of corporate actions on the *current and potential* protection of human rights and the conflict-affected context itself that matters,[29] and not the degree of diligence exercised or the degree of negligence.[30] In other words, conducting this due diligence will not absolve a corporate entity of responsibility.[31] What matters is the human rights impacts and the actions taken to avert or address the risk.

15. **Correctly identifying the violation in question is therefore crucial**. This means corporate entities must consider whether specific human rights violations may also be constitutive of more structural and systemic violations of international law.[32] According to the UNGPs, the severity of the human rights impacts will determine their responsibilities and the sufficiency of the steps taken to prevent, cease and remedy the serious violations.[33] For example, a corporate entity may be *contributing to* home demolitions and forced displacement. However, in a context of settlement expansion, or more structural crimes, the corporate entity's actions may also be *directly linked* to the maintenance of apartheid, racial discrimination and genocide, or *contributing to* those violations, when systematic forced displacement is a constitutive component of these crimes as they unfold. They are also inherently *contributing to* the violation of the right to self-determination.

16. Additionally, the complexity of expected HRDD processes and the urgency with which corporate entities must act is proportional to the scale, scope and irremediability of the violations occurring.[34] In situations where there is clear evidence of ongoing, widespread human rights violations, the corporate entity must treat the risk of involvement as a legal compliance issue and, in the most extreme circumstances, cease operations in the State in question. Heightened HRDD enables corporate entities to anticipate escalations in the violations, and take the requisite action *before* those violations materialise.[35] Failure to do so affects the degree of involvement and the extent to which their actions will be considered sufficient, impacting liability assessments. Thus a corporate entity *directly linked* to home

[25] UNGP 19 Commentary, UNGP 22.
[26] UNGP 17 Commentary.
[27] UNGP 19 Commentary; OHCHR Interpretative Guide, p. 7.
[28] UNGP 19 Commentary; Tara Van Ho, "Defining the Relationships", p. 635; OHCHR, Response to Request from BankTrack for Advice Regarding the Application of the UN Guiding Principles on Business and Human Rights in the Context of the Banking Sector 5 (12 June 2017), www.ohchr.org/Documents/Issues/Business/InterpretationGuidingPrinciples.pdf, p.7.
[29] John Ruggie and John Sherman, "The Concept of 'Due Diligence' in the UN Guiding Principles on Business and Human Rights: A Reply to Jonathan Bonnitcha and Robert McCorquodale", *The European Journal of International Law*, vol. 28, No. 3 (November 2017), pp. 923-924.
[30] UNGP 18 and Commentary; Submission (1.5.b); Ruggie and Sherman, "The Concept of Due Diligence'", p. 924. See David Bilchitz and Surya Deva, "The human rights obligations of business: a critical framework for the future" in *Human Rights Obligations of Business: Beyond the Corporate Responsibility to Respect* (CUP, 2013), p. 11
[31] Tara Van Ho, "Defining the Relationships", p. 631; Surya Deva, "Mandatory human rights due diligence", pp. 395-396.
[32] UNGP 12 Commentary, 14 Commentary
[33] UNGP 14; OECD Guidelines, p. 31; Submission 1.3
[34] A/75/212 (2020), para. 13.
[35] A/75/212 (2020), paras. 19-21; Framework for Atrocity Crimes; UNGP 17 Commentary; OECD Guidelines, paras. 50, 51.

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demolitions and failing to terminate its relationships will find itself *contributing* to that violation, carrying greater responsibilities.[36]

2.3. When responsibility may entail criminal liability

17. Failure to act responsibly in line with international law may implicate corporate entities in more serious violations giving rise to criminal liability, for the *corporate* entity and/or for its executives.

18. Drawn from the legacy of the Industrialists' trials at Nuremberg,[37] corporate accountability for international crimes is based on a recognition of the critical role the economy plays in times of war and conflict,[38] and the fact that corporate entities may be involved in heinous violations of international law constituting *international* crimes.

19. Individual executives can be held criminally liable for the actions of their corporate entities, including before the International Criminal Court.[39] While, increasingly, *corporate* entities themselves, could also face criminal liability as a result of the emerging crystallization of customary international legal principles.[40] This includes some domestic jurisdictions which attribute criminal liability to corporations,[41] and a growing body of treaties enshrine criminal liability of legal persons, which means that under international law corporations can be criminally liable for specific crimes, including genocide,[42] apartheid,[43] financing terrorism,[44] organized crime[45] and corruption.[46]

20. The conduct of corporations and their executives may entail direct criminal liability but more commonly constitutes complicity or aiding and abetting liability. This may involve instigating, moral support,[47] or abetting, furnishing aid or assistance for or procuring the means for the commission of a crime[48] or the creation of conditions necessary for atrocity crimes to occur.[49] International tribunals have generally found that criminal liability for such forms of complicity: (a) *can* be established where the aid or assistance has a material effect

[36] UNGP 7, 13, 17, 19, 23 Commentary.

[37] *Krupp Case (United States of America v. Alfried Krupp)*, Judgment of 31 July 1948, in *Trials of War Criminals before the Nuremberg Military Tribunals under Control Council Law No. 10*, Vol. IX; I.G Farben Case (United States of America v. Carl Krauch et al.), Judgment of 30 July 1948, in *Trials of War Criminals before the Nuremberg Military Tribunals under Control Council Law No. 10*, Vol. VIII.

[38] Submission (1.3); Anita Ramasastry, "Corporate Complicity: From Nuremberg to Rangoon - An Examination of Forced Labor Cases and Their Impact on the Liability of Multinational Corporations" *Berkeley Journal of International Law* vol. 20, Issue 1, p. 91. Annika van Baar, "Transnational Holocaust Litigation and Corporate Accountability for Atrocities Beyond Nuremberg" (19 February 2019); Jonathan Kolieb, 'Through the Looking-Glass: Nuremberg's Confusing Legacy on Corporate Accountability under International Law' *American University International Law Review* vol. 32, No. 2, (2017), p. 569, 582.

[39] Michael Kelly, *Prosecuting Corporations for Genocide* (OUP, 2016); Submission 1.3; A/75/212, para. 11.

[40] International Law Commision, Draft articles on Prevention and Punishment of Crimes Against Humanity, with commentaries, 2019, A/74/10, pp. 81-84, https://legal.un.org/ilc/texts/instruments/english/commentaries/7_7_2019.pdf, African Union, Protocol on Amendments to the Protocol on the Statute of the African Court of Justice and Human Rights, 27 June 2014, art. 46 (not yet in force); Special Tribunal for Lebanon, *New TV S.A.L. Karma Mohamed Tashin Al Khayat*, Case No. STL-14-05/PT/AP/AR126.1, Decision of 2 October 2014; *U.S. v. Krauch, et. al,* (the I.G. Farben Case), VIII Trials of War Criminals Before the Nuremberg Military Tribunals, iii-iv (1952)*; contra* UN Diplomatic Conference of Plenipotentiaries on the Establishment of an International Criminal Court, Rome, 15 June-17 July 1998, Official Records, vol. III (A/CONF.183/13), art. 23, para. 6, footnote 71.

[41] E.g. Ecuador Código Orgánico Integral Penal, Registro Oficial, Suplemento, Año 1, N° 180, 10 February 2014, art. 90; www.ipinst.org/wp-content/uploads/publications/businessand_intcrime.pdf

[42] Genocide Convention, Article VI; *Application of the Convention on the Prevention and Punishment of the Crime of Genocide (Bosnia and Herzegovina v. Serbia and Montenegro)*, Judgment, I.C.J. Reports 2007, para 420; Michael Kelly, *Prosecuting Corporations for Genocide*.

[43] International Convention on the Suppression and Punishment of the Crime of Apartheid (1973), art I(2).

[44] International Convention for the Suppression of the Financing of Terrorism, art. 5

[45] UN Convention against Transnational Organized Crime, art. 10.

[46] UN Convention against Corruption, art. 26.

[47] International Criminal Tribunal for Yugoslavia, *Prosecutor v Blaškić*, Case No. IT-95-14-A, 29 April 2004, paras. 46-47.

[48] *Prosecutor v. Akayesu*, Case No. ICTR-96-4-T, para. 533-538; *Prosecutor v. Blagojević*, Case No. IT-02-60-T,, para. 777; International Criminal Tribunal for Rwanda, *Prosecutor v. Kamuhanda*, Case No. ICTR-95-54A-A, Judgment, 22 January 2003, para. 596.

[49] International Criminal Tribunal for Rwanda, *Prosecutor v Nahimana, Barayagwiza and Ngeze*, Case No. ICTR-99-52-T, Judgment, Summary, 3 December 2003, paras. 973-974.

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on the commission of the crime,[50] and (b) depends on the knowledge possessed by the entity/executive of how its services or activities will be utilised, and the effect on the commission of the crime.[51]

21. In other words, it is not necessary to show that the entity or individual *intended* the particular harm; it is sufficient that in providing logistical, financial or operational support, they had actual or constructive *knowledge* that the principal *perpetrators* were engaged in a given crime,[52] or, in the case of prosecutions before the ICC, acted "for the *purpose* of facilitating the commission of such a crime".[53] Financial and managerial control over a corporate entity engaged in the crime is sufficient to establish the basis for individual criminal responsibility.[54] Jurisprudence has confirmed that corporate actors cannot avoid accountability by claiming that they were merely fulfilling commercial contracts.[55]

2.4. Mechanisms of enforcement

22. This international framework is enforceable via a range of mechanisms – particularly at the domestic and regional levels – established by States in order to fulfil the legal obligations outlined in Section 2.1.

23. For many corporate actors a key incentive to uphold practices that respect human rights is the risk of reputational damage arising from their involvement in human rights violations and international crimes. The UN Database (see 3.1 below),[56] for instance, has significantly promoted awareness of corporate responsibility in the oPt and contributed to divestment decisions.

24. An examination of all legislative and policy mechanisms adopted by states is beyond the scope of this report. In many jurisdictions, corporate violations of *jus* cogens norms, customary international law, international criminal law and international human rights law are enforceable in courts, while in others domestic criminal laws, tortious and negligence laws, and contract laws provide useful mechanisms for victims. The UNGPs can and should be consistently used to provide the normative lens to assess corporate conduct and establish legally relevant facts.

25. Examples of corporate accountability for violations of international law include: in the UK for toxic emissions from a subsidiary-run copper mine,[57] in the Netherlands for the supply of nerve gas to Iraq,[58] in France for payments to armed groups to keep a cement factory

[50] Note: the most common criminal standard requires "a substantial effect" on the commission of the crime: International Criminal Tribunal for the former Yugoslavia, *Prosecutor v. Tadic*, Case No. IT-94-1-T, 7 May 1997, paras. 688-692; while the ICC does not set such a high standard, an "effect" is sufficient: International Criminal Court, *Prosecutor v. Bemba*, Case No. ICC-01/05-01/13, Trial Judgment Pursuant to Article 72 of the Statute, 19 October 2016, para. 90; International Criminal Court, *Prosecutor v. Al Mahdi*, Case No. ICC-01/12-01/15, Decision on the Confirmation of Charges, 24 March 2016, para. 26; See Oona A. Hathaway et al, "Aiding and Abetting in International Criminal Law", *Cornell Law Review*, vol. 104, (2019), pp.1606-1609.

[51] International Criminal Tribunal for Yugoslavia, *Prosecutor v Furundzija*, Trial Judgment, Case No. IT-95-17/1-T, 10 December 1998, paras. 209, 235; www.icj.org/wp-content/uploads/2012/06/Vol.1-Corporate-legal-accountability-thematic-report-2008.pdf, pp. 9, 39-40; Irene Pietropaoli, "Expert Legal Opinion", pp. 18-19; consider also the *Lundin Oil Case* before the Swedish District Court, https://www.business-humanrights.org/en/latest-news/lundin-petroleum-lawsuit-re-complicity-war-crimes-sudan/.

[52] *Prosecutor v. Akayesu*, Case No. ICTR-96-4-T, para. 541; *Prosecutor v. Blagojević*, Case No. IT-02-60-T, paras. 384, 777; International Criminal Tribunal for Rwanda, *Prosecutor v Ntakirutimana and Ntakirutimana*, Case No. ICTR-96-10-A and ICTR-96-17-A, Appeal Judgement, 13 December 2004, paras. 500-501, 551; see also in the context of state responsibility: *Application of the Convention on the Prevention and Punishment of the Crime of Genocide (Bosnia and Herzegovina v. Serbia and Montenegro)*, Judgment, I.C.J. Reports 2007, para 421; William A. Schabas, *Genocide in International Law: The Crime of Crimes* (CUP, 2009) p. 522.

[53] Rome Statute, Article 25(3)(c) (Emphasis added); International Criminal Court, *Prosecutor v. Bemba*, Case No. ICC-01/05-01/13, Trial Judgment Pursuant to Article 74 of the Statute, para. 97 (Oct. 19, 2016).

[54] International Residual Mechanism for International Criminal Tribunals, *Prosecutor v Kabuga* (Case No. MICT-13-38-PT, Prosecution's Second Amended Indictment, 1 March 2021, paras. 9, 25, 30, 34.

[55] *Trial of Bruno Tesch and Two Others (The Zyklon B Case)* (1947) 1 Law Reports of Trials of War Criminals 93 (British Military Court, Hamburg) pp. 102.

[56] A/HRC/RES/31/36 (2016); A/HRC/RES/53/25 (2023); UN Database: www.ohchr.org/en/hr-bodies/hrc/regular-sessions/session31/database-hrc3136.

[57] Supreme Court of the United Kingdom, *Vedanta Resources PLC v Lungowe* [2019] UKSC 20.

[58] District Court of The Hague, *Public Prosecutor v. Frans Cornelis Adrianus van Anraat*, 23 December 2005, www.internationalcrimesdatabase.org/Case/178/Van-Anraat/.

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running[59] and in Sweden for using the military to secure oil fields in Sudan.[60] In the US, a civil suit under the Alien Torts Statute, under which US courts can hold American corporations accountable for "violation[s] of the law of nations",[61] led to settlement with a US oil company for its complicity in violations in Myanmar.[62]

26. Where a corporate entity profits from actions that constitute an international crime (e.g., a war crime, genocide, apartheid or an act of aggression), this may also form the predicate crime for an offence under money laundering and proceeds of crime legislation that exists in many domestic jurisdictions,[63] which, if successfully proven, can infect all corporate dealings along the supply chain, such as provision of insurance, tech services, legal accountancy and banking services.[64]

27. Domestic human rights due diligence laws now exist in several states, including France,[65] Germany,[66] Norway[67] and Switzerland,[68] and the number can be expected to increase across EU states following the adoption of the EU Directive on Corporate Sustainability Due Diligence in July 2024,[69] subject to proposed amendments.[70] These laws establish mechanisms for supervision and enforcement through injunctive orders and effective, proportionate and dissuasive penalties.[71] They are often complemented by regulations applicable to particular sectors, such as dual-use cyber-surveillance items,[72] forced labour[73] and non-financial reporting entities.[74]

28. The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct have opened new opportunities for scrutiny.[75] These require all 51 adhering States, including Israel,[76] to establish National Contact Points (NCPs) to promote the guidelines and create a non-judicial grievance mechanism allowing NGOs, trade unions, affected individuals and communities to lodge complaints about the direct operations or supply chains of

[59] "Communiques de Presse: Lafarge Poursuivi Pour Financement Presume de Terrorisme" (15 November 2016). Cour de cassation, [7 September 2021] Pourvoi No. 19-87.036; www.asso-sherpa.org/lafarge-in-syria-french-supreme-court-issues-decisive-ruling-on-charges-faced-by-the-multinational.

[60] www.business-humanrights.org/en/latest-news/lundin-petroleum-lawsuit-re-complicity-war-crimes-sudan/.

[61] Alien Torts Statute, 28 US Code, para. 1350; note Supreme Court decisions in *Sosa v. Alvarez-Machain; Kiobel v. Royal Dutch Petroleum; Jesner v. Arab Bank* and *Nestle v. Doe* have severely restricted the scope of the Statute in recent years; see Federica Violi, "Navigating Corporate Accountability in International Economic Law: A Critical Overview", (2024) in Ioannis Papadopoulos, et al., (eds), *Handbook of Accountability Studies: Politics, Law, Business, Work* (Elgar Publishing, forthcoming 2025).

[62] *Doe v Unocal* (hereafter Unocal) https://earthrights.org/case/doe-v-unocal/#timelineff69-1a905f26-f4b6, *Wiwa v Royal Dutch Petroleum Co* (Wiwa), *Talisman, Bowoto v Chevron* (Bowoto), *John Does v Exxon Mobil Corp* (Exxon Mobil), *Rio Tinto, and Beanal v Freeport-McMoran Inc.* (Beanal). 7

[63] E.g. Proceeds of Crime Act 2002 (UK)

[64] Consider *World Uyghur Congress v National Crime Agency* [2024] EWCA Civ 715.

[65] French Duty of Vigilance Act 2017, *LOI n° 2017-399 du 27 mars 2017 relative au devoir de vigilance des sociétés mères et des entreprises donneuses d'ordre*.

[66] German Act on Corporate Due Diligence Obligations in Supply Chain 2021, *Gesetz über die unternehmerischen Sorgfaltspflichten in Lieferketten*, 16 July 2021.

[67] Norwegian Transparency Act 2021, *Act relating to enterprises' transparency and work on fundamental human rights and decent working conditions*, https://lovdata.no/dokument/NLE/lov/2021-06-18-99.

[68] Swiss Due Diligence Act 2021, Nicolas Bueno, "The Swiss Human Rights Due Diligence Legislation: Between Law and Politics", *Business and Human Rights Journal*, vol. 6, No. 3 (2021), pp. 542-549.

[69] EU Corporate Sustainability Due Diligence Directive, 2024/1760, (July 2024).

[70] www.business-humanrights.org/en/latest-news/eu-ohchr-publishes-commentary-on-omnibus-proposal-warns-that-omnibus-proposal-risks-backsliding-on-csddd/.

[71] https://commission.europa.eu/business-economy-euro/doing-business-eu/sustainability-due-diligence-responsible-business/corporate-sustainability-due-diligence_en#what-are-the-obligations-for-companies; www.morganlewis.com/pubs/2024/03/the-first-french-court-rulings-on-the-duty-of-vigilanc.

[72] Regulation (EU) 2021/821

[73] Regulation (EU) 2024/301

[74] e.g. www.regjeringen.no/contentassets/9d68c55c272c41e99f0bf45d24397d8c/2022.09.05_gpfg_guidelines_observation_exclusion.pdf; www.ccc.ca/wp-content/uploads/2019/12/9.-CCC-Human-Rights-Due-Diligence-Guidelines-Defence-Security.pdf.

[75] OECD Guidelines.

[76] https://mneguidelines.oecd.org/ncps/israel.htm.

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companies operating in or from an OECD-country,[77] and to receive a mediated outcome or final determination with recommendations.[78]

29. Where direct remedies are not available against corporate entities, it may be possible to hold States responsible for failing to comply with their obligations vis-a-vis corporate entities within their jurisdiction.[79]

3. Applying the framework to the occupied Palestinian territory

30. In the case of the oPt, corporate entities **have been on notice for decades** regarding the widespread and systematic nature of the human rights violations perpetrated there. Proper human rights due diligence would have identified the risk of corporate entities incurring responsibility for such violations well before the catastrophic events that have unfolded since October 2023 – all the more so if the required heightened processes were followed.

3.1. An inherently unlawful context, gradually exposed

31. Since 1967, Palestinian and Israeli human rights groups,[80] the United Nations main organs[81] as well as UN treaty bodies,[82] special rapporteurs,[83] investigative committees[84] and major international NGOs – including Human Rights Watch,[85] Amnesty International,[86] Save the Children[87] and Oxfam[88] – have systematically documented the Israeli occupation's many violations, including the economic structures that sustain it.

32. In its 2004 Advisory Opinion, the ICJ found that Israel's construction of the Wall in the West Bank, including east Jerusalem, violated peremptory norms of international law, including the right to self-determination, the prohibition on annexation and obligations under international humanitarian and human rights law, including the crime of forced displacement.[89]

33. The 2004 Advisory Opinion laid the foundation for civil society responses such as the BDS campaign[90] and initiatives by other actors[91] who have mobilized around the principle that those who profit from occupation should be held accountable. In response to mounting pressure, as well as internal risk assessments and strategic considerations, several companies have taken action. Some corporations have divested – for example, KLP from Caterpillar,[92]

[77] https://mneguidelines.oecd.org/ncps/how-do-ncps-handle-cases.htm.

[78] UK National Contact Point, *Final Statement: Lawyers for Palestinian Human Rights complaint to UK NCP about JCB*, Decision, 12 November 2021; Spanish National Contact Point, *Final Statement: Comité de Solidaridad de la Causa Árabe (CSCA) & a company active in the construction sector*, 25 May 2022.

[79] Ralph Wilde, Legal Opinion, 1 December 2024, https://alhaqeurope.org/wp-content/uploads/2024/12/ralph_wilde_icj_opt_ao_thirdstateseu_legal_opinion.pdf, paras. 91-94.

[80] www.alhaq.org/cached_uploads/download/2025/01/14/punishing-a-nation-1736840036.pdf ; www.alhaq.org/cached_uploads/download/alhaq_files/publications/Annexation_Wall_english.pdf; https://badil.org/cached_uploads/view/2021/04/19/wp-e-11-1618822997.pdf; https://badil.org/cached_uploads/view/2021/04/19/icl-wp12-eng-1618823024.pdf; www.btselem.org/publications/fulltext/202101_this_is_apartheid.

[81] UNSC 242 (1967), 338 (1973), S/RES/2334 (2016)

[82] CERD/C/113/3

[83] A/HRC/49/87 (2022); A/HRC/13/53 (2010)

[84] A/HRC/28/79 (2015); A/HRC/50/21 (2022)

[85] www.hrw.org/report/2021/04/27/threshold-crossed/israeli-authorities-and-crimes-apartheid-and-persecution

[86] www.amnesty.org/en/latest/campaigns/2022/02/israels-system-of-apartheid/; www.amnesty.org.uk/files/2018-09/3.%20Campaign%20Briefing%201%20-%20Israel%20Palestine%2050%20years%20of%20occupation.pdf?5wqeX6EBe_M50pnGGMDOt1UJj3FPvx6q=.

[87] www.un.org/unispal/wp-content/uploads/2003/07/6bb117b13425504685256ea90055c8ab_assessment.pdf; https://unispal.un.org/pdfs/GS_HumImplosion.pdf.

[88] https://oi-files-d8-prod.s3.eu-west-2.amazonaws.com/s3fs-public/file_attachments/bp104-palestinians-five-years-of-illegality_4.pdf.

[89] *Legal Consequences of the Construction of a Wall in the Occupied Palestinian Territory*, Advisory Opinion, 9 July 2004, I.C.J. Reports 2004, paras. 120-123; 163(3)(D)

[90] https://bdsmovement.net/BNC.

[91] www.whoprofits.org/; https://afsc.org/; https://dontbuyintooccupation.org/; https://act.progressive.international/watermelon/

[92] www.klp.no/en/corporate-responsibility-and-responsible-investments/exclusion-and-dialogue/exclude-caterpillar-inc.pdf.

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Irish Strategic Investment Fund from six Israeli companies[93] and AXA from five Israeli banks and Elbit Systems[94] – or have withdrawn their operations from the Israeli market, as have Veolia,[95] CRH,[96] General Mills,[97] G4S,[98] Yokohama[99] and Pret a Manger,[100] and Ben & Jerrys continues to fight to implement its decision to withdraw sales to colonies against efforts of its parent company Unilever.[101] In the sports sector, sustained advocacy led Adidas, PUMA, and Erreà to end their sponsorship of the Israel Football Association.[102]

34. In 2016, the UN Human Rights Council adopted resolution A/HRC/RES/31/36, pursuant to which the Office of the High Commissioner for Human Rights established a database in 2020 ('UN database') listing business enterprises that have "directly and indirectly enabled, facilitated and profited from the construction and growth of the settlements", identifying ten specific types of activities.[103] Its most recent iteration, updated in 2023, lists 97 companies.[104] While it does not cover the full gamut of relevant activities, the database captures critical components of the complex matrix of corporate entities involved in the displacement and replacement of the Palestinians.

3.2. Seismic shift: international court proceedings

35. Recent legal developments concerning the oPt have significantly reshaped the assessment of corporate responsibility and potential liability.

36. Most significant is the ICJ's Advisory Opinion of 19 July 2024, which addressed the legality of Israel's very *presence* in the oPt. The Court declared the prolonged presence of Israel in the whole of the territory, including its colony regime – composed of its military presence, settlements, associated infrastructures and control of Palestinian natural resources[105] – as illegal[106] in its entirety on the basis of sustained violations of two peremptory norms of international law: the right to self-determination of the Palestinian people and the prohibition on the acquisition of territory by force (annexation).[107] The Court also recognized, among others, the violation of the non-derogable norm prohibiting racial segregation and apartheid.[108]

37. **The ICJ's finding of a violation of the prohibition on the use of force effectively qualifies the occupation as an act of aggression.**[109] Consequently, any dealings that support or sustain the occupation and its associated apparatus may amount to complicity in an international crime under the Rome Statute.[110] While Israel, as the de facto occupying power, remains bound by international humanitarian law, the illegality of the occupation means all administrative and military actions it undertakes in the oPt – from controlling visas, permits

[93] www.gov.ie/en/department-of-finance/press-releases/minister-mcgrath-notes-ntma-confirmation-of-divestment-from-certain-investments-in-the-occupied-palestinian-territory/.
[94] https://hwkvufmtfxjkrhbrfqkj.supabase.co/storage/v1/object/public/PUB/AXA_investments_Israeli_banks_report.pdf
[95] www.middleeastmonitor.com/20150829-veolia-completes-withdrawal-from-israel-in-victory-for-bds-campaign/
[96] www.crh.com/media/1062/dev-strat-update-07012016_2.pdf.
[97] www.generalmills.com/news/stories/an-update-on-general-mills-joint-venture-in-israel
[98] https://mayafiles.tase.co.il/RHtm/1524001-1525000/H1524391.htm; www.g4s.com/news-and-insights/news/2017/06/29/sale-of-g4s-secure-solutions-israel-ltd; www.g4s.com/news-and-insights/news/2016/05/23/statement-regarding-the-sale-of-g4s-israel
[99] www.y-yokohama.com/release/pdf/2024111414mg004.pdf
[100] www.reuters.com/business/retail-consumer/british-sandwich-chain-pret-abandons-plan-open-israel-2024-06-03/
[101] www.unilever.com/news/press-and-media/press-releases/2021/unilever-statement-on-ben-and-jerrys-decision/; www.nbcnews.com/business/business-news/ben-jerry-s-withdraws-sales-israeli-settlements-clashes-parent-company-n1274403; https://fortune.com/europe/2025/03/19/unilever-oppressiveness-ben-jerrys-ceo-sacked-social-mission/; www.timesofisrael.com/ben-jerrys-founder-said-looking-to-buy-back-company-from-unilever-amid-israel-spat/
[102] www.bdsmovement.net/news/israel-football-association-loses-yet-another-sponsor
[103] A/HRC/22/63 (2013) para. 96; A/HRC/RES/31/36 (2016); A/HRC/43/71 (2020).
[104] www.ohchr.org/sites/default/files/documents/hrbodies/hrcouncil/sessions-regular/session31/database-hrc3136/23-06-30-Update-israeli-settlement-opt-database-hrc3136.pdf para. 14.
[105] *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, Advisory Opinion, 19 July 2024, I.C.J. Reports 2024, para. 111.
[106] Ibid., paras. 155 and 261–264.
[107] Ibid., paras. 173, 179 and 252.
[108] Ibid., paras. 223-229.
[109] Ibid., paras. 252-258.
[110] Rome Statute, Article 8 *bis*; A/77/356, para. 22.

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and movement, to incarceration and economic regulation – lack lawful authority under international law and should be considered invalid.[111]

38. **Second, the recognition by the ICJ of the violation of the right to self-determination in turn informs the interpretation of all human rights and other legal obligations that flow therefrom.** As the Court said, **the right to self-determination** is the most fundamental and existential right for all human beings, as it pertains to the inherent capability of a people to exist and determine themselves as a people in a given territory, free from foreign control and occupation.[112] Without this right, a people are unable to exercise control over their lives and resources in the territory recognized under international law as their own.[113]

39. On the basis of the ICJ's Advisory Opinion, the UN General Assembly demanded that Israel bring to an end its unlawful presence in the oPt by 17 September 2025.[114] Until that happens, States must not provide aid or assistance or enter into economic or trade dealings, and must take steps to prevent trade or investment relations that would assist in maintaining the illegal situation created by Israel in the oPt.[115] It should be emphasized that the failure of States to act on the ICJ ruling does not absolve corporate entities of their responsibilities under international law and the UNGPs.

3.3. Atrocity crimes

40. This sustained situation of illegality with impunity, with its associated violations of international law and international crimes, has predictably given rise to further egregious violations, amounting to atrocity crimes, committed since October 2023. These have in turn precipitated the opening by the ICJ and ICC of proceedings concerning Israel: the former relating to genocide, the latter to war crimes and crimes against humanity.

41. On 26 January 2024, following the *South Africa v. Israel* proceedings under the Genocide Convention, the ICJ ordered Israel to take "all measures" within its power to prevent genocidal acts against Palestinians,[116] and in May 2024, the Court ordered Israel to "immediately halt" military operations that may bring about conditions of life intended to destroy.[117] In separate proceedings, Nicaragua *v Germany*, the ICJ reminded *all* States "of their international obligations relating to the transfer of arms[118] to parties to an armed conflict, in order to avoid the risk that such arms might be used to violate" international law.[119]

42. By placing States on explicit notice of this risk of genocide, the ICJ orders engaged the obligation under Article 1 of the Genocide Convention to "prevent and punish" genocide, thereby exposing all those who continue to aid, abet or assist Israel in committing such acts to potential international responsibility for complicity in genocide.

43. In November 2024, the ICC issued arrest warrants in the *Situation in the State of Palestine* for Israeli Prime Minister Benjamin Netanyahu and former Defense Minister Yoav Gallant, on the basis that there are reasonable grounds to believe that they bear criminal responsibility for war crimes and crimes against humanity.

3.4. Consequences for corporate entities

[111] Ralph Wilde, Legal Opinion, para 45.
[112] *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, Advisory Opinion, 19 July 2024, I.C.J. Reports 202, paras. 230-233; A/77/356 paras. 16-18.
[113] A/77/356 (2022) para. 237.
[114] A/RES/ES-10/24 (2024), para. 2.
[115] *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, Advisory Opinion, 19 July 2024, I.C.J. Reports 202, paras. 278-279.
[116] *Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel)*, Order, 26 January 2024, I.C.J. Reports 2024, para. 86(1)
[117] *Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (South Africa v. Israel)*, Request for the Modification of the Order of 28 March 2024, Order, 24 May 2024, I.C.J. Reports 2024, paras. 29, 57(2)(a).
[118] www.un.org/unispal/document/arms-transfers-un-experts-20jun24/
[119] *Alleged Breaches of Certain International Obligations in Respect of the Occupied Palestinian Territory (Nicaragua v. Germany)*, Order, 30 April 2024, I.C.J. Reports 2024, paras. 22–24; *Legal Consequences Arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem*, Advisory Opinion, 19 July 2024, I.C.J. Reports 202, para. 285(7).

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44. The above legal developments have significantly reshaped the assessment of corporate responsibility and potential liability, which must now be interpreted in light of these orders and decisions of international courts.

45. The scale and severity of violations occurring throughout Israel's decades-long military occupation – which has helped entrench a settler-colonial apartheid regime – should already have alerted corporate actors to their responsibility to avoid *causing*, *contributing to* or being *directly linked to* ongoing human rights violations, and the possibility that they may have been complicit in the commission of international crimes, such as by aiding and abetting and facilitating them. The political economy of Israel's occupation set out in the report, is illustrative of the entwinement of all manner of corporate activities with the *displacement* and *replacement* of Palestinians in the oPt. At a minimum, this *directly linked* these corporate activities with an entrenched and structural set of violations that almost certainly already triggered the responsibility of corporate entities to cease engagement linked to the oPt under the UNGPs, on the basis of their limited capacity to wield influence in order to prevent or mitigate the adverse impact. But the recent and ongoing ICJ and ICC proceedings have removed any possible doubt and put corporate entities – whether subsidiaries, parent companies or direct actors and investors – clearly on notice of the serious risk of being implicated in very serious violations of international law, including human rights violations and international crimes, and of their actions having contributed to or become criminally complicit in these violations and crimes.

46. Israel's ongoing illegal occupation of the oPt creates an untenable situation for corporate entities to simply continue business as usual. The finding that the occupation is per se illegal, and that international crimes, including genocide, and arguably the crime of aggression, may have been committed, has gone far beyond a "heightened risk" of adverse human rights impact. The private sector must, in its own interests, urgently reconsider all engagement connected to Israel's economy of occupation and now genocide.

47. A consequence of the ICJ Advisory Opinion is a requirement for heightened human rights due diligence on the part of corporate entities, which must now address the fundamental illegality at the heart of Israel's enterprise. They can no longer limit their legal assessments and mitigation measures to questions of Israel's specific conduct and whether certain human rights (e.g., environmental, workers' or children's rights or lack of fair trial guarantees) and humanitarian frameworks are respected.[120] For example, the incarceration of thousands of Palestinians, whether in administrative detention or after being convicted in military courts, is unlawful due to the lack of legal authority and because it is part of a governance system using mass incarceration of Palestinians as a tool of systemic repression and forced displacement, and not merely due to the absence of fair trial guarantees. The Advisory Opinion also signals that corporate entities must recognize the primacy of the right to self-determination and its interpretive function in the construction of all other human rights protections.[121] This means human rights policies and environmental, social and governance frameworks cannot continue to overlook the right to self-determination, which is firmly embedded within human rights law,[122] recognized as a foundational right of all peoples, and the prerequisite to all other rights.[123]

48. It also means recognizing that any engagement with the Palestinian people and in the oPt must comply with their right to self-determination. This supersedes paternalistic justifications based on the fiduciary obligations of the occupying power under the Fourth Geneva Convention, and invalidates specious justifications by corporate entities, such as that an investment through Israel as the occupier can eventually benefit the Palestinians as well, or that divestment would have adverse human rights impacts.124

[120] Ralph Wilde, Legal Opinion, paras. 51-52.

[121] CCPR/C/70/D/547/1993, para. 9.2; CCPR/C/124/D/2950/2017, paras. 9.9-9.11; CCPR/C/124/D/2668/2015, paras. 1.4, 2.4, 6.11

[122] Common Article 1 of both the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR).

[123] A/RES/637(VII); CCPR General Comment No. 12 (1984) para. 1.

[124] UNGP Commentary to 19; Tyler Mcreary, "Historicising the encounter between state, corporate and indigenous authorities on Gitxsan lands" *Windsor Yearbook of Access to Justice*, vol. 33, No. 3, (May 2016), p. 18.

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49. The ICJ Advisory Opinion, endorsed by the UN General Assembly, imposes a prima facie responsibility on corporate entities to not engage and/or to withdraw totally and unconditionally from any dealings with any component of the occupation. Where corporate entities disregard this notice, fail to abide by their responsibilities under the UNGPs and continue engagement through their activities and relationships with Israel, its economy, its military and private sector connected to the oPt, they knowingly contribute to or cause violations, including the denial of the Palestinian right to self-determination, the permanent annexation of Palestinian territory or the maintenance of Israel's unlawful occupation of Palestinian territory. The escalation in legal responsibility arises also because ongoing sustainment of any relationships and activities in such a serious context, contributes to legitimating Israeli conduct and furthering impunity which in turn leads to ever more egregious conduct. Normalisation of the illegal is essential to the survival of Israel's settler-colonial enterprise.

50. Now, this is a political economy that was always eliminatory and has turned into genocidal mode. Confirming this, the ICJ Provisional Measures and ICC Arrest Warrants signal the risk that corporate entities – and their executives – that engage in the oPt are implicated in serious international crimes. Any decision to continue engagement in Israel's economy is therefore done with knowledge of the crimes that may be taking place, and of the fact that they may provide material support to Israel to continue to commit those crimes.

51. Corporate entities and their executives can, and indeed must, find themselves liable in civil or criminal law for such conduct, in addition to the multitude of other crimes and human rights violations that are part of the economy of occupation. The actions entities and executives do or do not take in accordance with their responsibilities, vis-a-vis these legal developments and the UNGPs, have material relevance to key evidential questions that would arise in the course of determining their civil and/or criminal liability.

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to the House of Representatives of the States General,
House of Representatives Committee on Foreign Affairs

Position Paper Roundtable Discussion on the Situation in Gaza, 28.05.2025

Obligations under the Genocide Convention with respect to the situation of the Palestinian civilian population in Gaza

Dr. Marieke de Hoon1 & Prof. Göran Sluiter2

1. Introduction

This position paper addresses the question of the obligations of third states under the Genocide Convention in relation to a risk of genocide committed by Israel against the Palestinian civilian population in Gaza. The position paper concludes that the Netherlands should have become aware of the risk of genocide relatively soon after the start of the conflict in Gaza, thereby creating an obligation to prevent/end genocide. We also explain how we conclude that the risk of genocide has since become genocide. Finally, we outline the consequences for the Netherlands in terms of concrete actions.

2. The obligation to prevent genocide

Article I of the 1948 Genocide Convention, binding on all parties, including Israel and the Netherlands, stipulates that states undertake to prevent and punish genocide. The official
The title of the treaty is therefore *the Convention on the **Prevention** and Punishment of the Crime of Genocide.* The argument that states should wait for a judicial decision that genocide has already occurred is contrary to the Genocide Convention. The most authoritative judicial body regarding the interpretation of international law, the International Court of Justice (ICJ), has ruled in

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The *Bosnia v. Serbia* case ruled in paragraph 182 that a state's obligation to prevent genocide, and the corresponding obligation to act, **arises at the moment the state becomes aware of the existence of a serious risk that genocide will be committed;** a judicial determination is not required. From that moment on, the state, provided it can influence those suspected of preparing genocide, has the obligation to use those means if circumstances permit.

3. Recognition of – risk of – genocide by the Government and the House of Representatives

An important question for you as a House and for the government is under what circumstances and with what information a country may or must form a position with regard to a (threatening) Genocide. **It is, as already mentioned, a misconception that a judicial decision must be awaited.** In many cases, there is no judicial body with jurisdiction to establish genocide. And even if a court does have jurisdiction to rule on genocide—for example, in Israel's case, because South Africa has appealed to the ICJ and neither state has made a reservation regarding the ICJ's jurisdiction—the decision on whether genocide has been committed will only come well after the genocide has occurred. Waiting for this is contrary to the obligation to prevent and/or end genocide.

The Advisory Committee on International Law Issues (CAVV) explained in its advisory report " *The Use of the Term Genocide by Politicians* " that "[t]he judgments of states on international law issues are inherent in the system of international law" and that it is, in principle, up to states "to pass judgment on acts of other states or other persons that are relevant to international law. This implies that parliaments are also not hampered by a rule that only the courts can rule on genocide or crimes against humanity." [4] To this
The CAVV adds two considerations when Parliament should exercise restraint in assessing a risk of genocide. First, in the absence of sufficiently reliably established facts. This does not apply in the case of Gaza, as there is an abundance of reliably established facts from, among others, the International Court of Justice, the International Criminal Court, the United Nations, and specialized NGOs. Second, the CAVV notes that there is a preference "for alignment with international assessments where possible, but a national assessment need not be postponed for this reason."5

We concur with this view. Restraint is important, but when sufficiently reliably established facts point to a risk of genocide, it is up to states (and also parliaments) to implement their obligations to prevent, end, and punish genocide. More on this later.

It is also clearly not Dutch policy to make the recognition of genocide dependent solely on judicial decisions. Then-Minister of Justice, Yesilgoz, said - less than two years ago

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[3] ICJ, Bosnia v. Serbia, *Application of the Convention on the Prevention and Punishment of the Crime of Genocide (Bosnia and Hercegovina v. Serbia and Montenegro)* (2007), para. 182, see 091-20070226-JUD-01-00-EN.pdf.

[4] CAVV, *The Use of the Term Genocide by Politicians,* p. 7, see 28. The Use of the Term Genocide by Politicians | Advisory Committee | Advisory Committee on International Law Issues.

[5] CAVV, *The Use of the Term Genocide by Politicians,* p. 8, see 28. The Use of the Term Genocide by Politicians | Advisory Committee on International Law Issues.

years ago – regarding the recognition of the genocide against the Yezidis, the following: *For the Dutch government, when recognizing genocide, rulings by international courts and criminal courts, unambiguous conclusions resulting from scientific research, and UN findings are leading. The government believes that sufficient facts have been established to conclude that IS has most likely committed genocide.* (June 14, 2023, Parliamentary Document 27925, no. 939)

In short, recognition of genocide by a state depends on the totality of known facts and circumstances and their assessment by authoritative bodies and scholars. In the case of Gaza and the treatment of the Palestinian population there, there are several relevant rulings by the ICJ and the International Criminal Court (ICC), a growing number of sufficiently unambiguous conclusions from scientific research, and also findings by UN bodies and committees that point to genocide. The question therefore arises whether the government's principle regarding the recognition of genocides is being applied uniformly and consistently – why is genocide being established for ISIS-Yazidis, but not yet for Israeli-Palestinians in Gaza? This distinction is all the more remarkable since, in the case of the genocide established by Minister Yesilgoz against Yazidis, no international court rulings were available from which the (risk of) genocide could be inferred, while this is the case for the Palestinians in Gaza. Moreover, we agree with Yesilgoz that the treatment of the Yazidis by ISIS should be considered genocide.

4. The moment the risk of genocide in Gaza was established by the court

The moment the Dutch state became aware of the serious risk of genocide being committed in Gaza was **at the latest** on January 26, 2024, when the ICJ ruled that it was plausible that the rights of the Palestinians under the Genocide Convention were being violated. In addition, Israel was then ordered by the ICJ to do everything in its power to stop and prevent the commission of genocide by the military and other state actors, to punish those guilty of incitement to genocide, to allow humanitarian aid to enter immediately and effectively, and to prevent the destruction of evidence. In doing so, the ICJ cited numerous sources it considered authoritative in establishing this risk of genocide. At this early stage in the proceedings between South Africa and other states and Israel, the ICJ can only draw this conclusion: a judgment on whether genocide has actually been committed will only be made considerably later, after all parties have had the opportunity to present their views in detail. Following the interim judgment of January 26, 2024, the ICJ issued two additional judgments (March 28, 2024, and May 24, 2024), finding that Israel repeatedly violated the aforementioned obligations, in which it ordered Israel, in increasingly urgent terms, to comply with its obligations under the Genocide Convention.

We wish to emphasize that the ICJ's judgment of January 26, 2024, is an unavoidable "trigger" for the Netherlands and other states party to the Genocide Convention; it is the last possible moment at which it should have become clear to the Netherlands and other states that the risk of genocide in Gaza existed. The Netherlands had already been reminded of its obligations to prevent genocide in Gaza. Five weeks after October 7, 2023, in preparation for the Round table discussion dated **16 November 2023,** De Hoon wrote in her position paper to the House Committee on Foreign Affairs: *“Several speeches by Israeli leaders using dehumanizing language, humanitarian blockades that make living conditions very dire, and the number of attacks targeting civilian infrastructure and densely populated areas are indications that*

There may be a legitimate concern about this [genocide, MdH]. This obligates other states, based on the obligation to prevent genocide as described in Article 1 of the Genocide Convention, to urge Israel not to pursue this path (further). (Attached as Appendix 1)

5. Gaza and the qualification of genocide under international law

Since the interim judgment of the ICJ of 26 January 2024 – in which the risk of genocide was undeniably signalled by the most authoritative international judicial body –
Much time has passed. Almost a year and a half later, the situation in Gaza has demonstrably deteriorated, as evidenced by all the facts established since then by independent organizations and experts.
Meanwhile, a growing number of scholars, international organizations, and NGOs have concluded, based on the available facts, that Israel's treatment of the Palestinian civilian population in Gaza now qualifies as genocide. It is difficult to determine precisely when the situation shifted from a risk of genocide to genocide, but we are convinced that this shift has already occurred. As early as September 2024, a UN committee concluded that Israel's policy in Gaza bore the characteristics of genocide: " *The developments in this report lead the Special Committee to conclude that Israel's policies and practices during the reporting period are consistent with the characteristics of genocide."*[6]

In a thorough factual and legal analysis, Amnesty International also concluded in December 2024 that Israel is committing genocide in Gaza. In approximately 300 pages, AI provides an account of the methodology used in its own investigation, which included hearings of more than 200 witnesses and giving Israel the opportunity to respond to an initial version, an overview of the relevant facts, and a legal analysis of the content and scope of genocide. Based on its investigation, AI concludes that Israel is committing genocide against the Palestinian population in Gaza and draws the following conclusions based on the legal framework established by case law:

- The Palestinian population is a protected group under the Genocide Convention;
- The unlawful killing of now more than 50,000 Palestinian civilians and the imposition of living conditions aimed at the destruction (the withholding of humanitarian aid) of the civilian population in Gaza is more than sufficient to speak of a partial destruction of the Palestinian population;

- Israel's aim for such destruction can be deduced from several statements made by politicians, from past policies (discrimination and apartheid against Palestinians in Israel) and from policies pursued during the war in Gaza;
- The intent to destroy a group protected by the Genocide Convention may coexist with any other objectives of Israel's military operations and policies, such as achieving military advantage or destroying Hamas.

We found no deficiencies in the AI report and fully share the analysis and conclusions. All in all, there is sufficient reason – bearing in mind the government's principle regarding
establishing genocides as was practiced against the Yezidis for some years – at the very least to judge that

[6] Report of the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories, UNGA Doc A/79/363, para. 69, see: https://docs.un.org/en/A/79/363.
[7] Amnesty International, *You feel like you are subhuman – Israel's genocide against Palestinians in Gaza,* see https://www.amnesty.nl/content/uploads/2024/12/Gaza-genocide-report.pdf?x17069.

sufficient facts have been established to state that Israel has most likely committed and is committing genocide in Gaza.

The American and authoritative human rights organization Human Rights Watch also judged that Israel is guilty of genocide in Gaza.8

In Appendix 2, we provide a further explanation of the legal assessment of genocide and its application to Gaza.

6. Crimes against humanity and war crimes

While we conclude that Israel is guilty of genocide, we also wish to express our concern about the excessive focus on genocide, as the mere commission of war crimes and/or crimes against humanity should not suggest that these are less serious.
Even without the label of genocide, the international community has a duty—through lawful means—to prevent and end war crimes and crimes against humanity in Gaza. Regarding the latter category, crimes against humanity, we refer to Article 3 of the draft convention on crimes against humanity, which also includes an explicit obligation to prevent crimes against humanity. Although this requires further investigation, it cannot be ruled out that this obligation is already part of customary international law.

7. What does the obligation to prevent genocide entail for the Netherlands?

The obligations under the Genocide Convention relevant to this position paper boil down to a) not committing genocide (or being complicit in it), and b) taking sufficient steps to prevent or end genocide. The ICJ's ruling in *Bosnia v. Serbia* is particularly relevant to the interpretation of the content and scope of these obligations. In it, the ICJ confirmed that these obligations not to commit genocide, not to be complicit in genocide, and to prevent genocide are not limited to one's own territory: *The substantive obligations arising from Articles I and III are not, on their face, limited by territory. They apply to a State wherever it may be acting or may be able to act in ways appropriate to meeting the obligations in question.*

In the *Bosnia v. Serbia* case, the ICJ further established that the obligation to prevent genocide also necessarily implies that States have an obligation not to commit or be complicit in genocide.11 Complicity in genocide requires that there be an intentional contribution to the genocide in Gaza, in the knowledge that this contribution constitutes the commission of the genocide.

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[8] Extermination and Acts of Genocide: Israel Deliberately Depriving Palestinians in Gaza of Water, December 19, 2024, available at: https://www.hrw.org/report/2024/12/19/extermination-and-acts-genocide/israel-deliberately-depriving-palestinians-gaza

9 Draft articles on Prevention and Punishment of Crimes Against Humanity, 2019, Adopted by the International Law Commission at its seventy-first session, in 2019, and submitted to the General Assembly as a part of the Commission's report covering the work of that session (A/74/10). See art. 3 paragraph 2: 'Each State undertakes to prevent and to punish crimes against humanity, which are crimes under international law, whether or not committed in time of armed conflict.'

[10] ICJ, Bosnia v. Serbia, para. 183.
[11] ICJ, Bosnia v. Serbia, para. 166-167.

Genocide is facilitated. In our view, the supply of weapons to Israel used for its genocidal policy qualifies as complicity. As far as the Netherlands is concerned, this does not currently appear to be the case.12

The ICJ's criteria regarding the content of the obligation to prevent genocide – and to end it after it has possibly begun – are indeed relevant.

The ICJ has repeatedly explained that all states parties to the Genocide Convention are obligated, when they are (or should be) aware of a serious risk of genocide, to use **"all means reasonably available to them"** to prevent genocide as much as possible.13 This is a best efforts obligation aimed at ending the genocide as soon as possible.14 That this is a best efforts obligation, and not a result obligation, means that failure to achieve the desired result—preventing/ending genocide—does not constitute a basis for liability. The precise nature of the best efforts obligation to take all possible and reasonable measures within its power to prevent/end genocide may vary from state to state. This depends primarily on **a state's ability to effectively influence the behavior** of governments or individuals likely to commit genocide or already committing genocide.

Secondly, the **distance** to the -threatening- genocide and **the -political- ties** with the state/ persons responsible for the -threatening- genocide are relevant.

According to these criteria, a country like the Netherlands – relatively close, with good political ties to Israel and Israeli leaders, and with significant capacity to influence Israel's behavior through existing trade relations – has more extensive obligations to prevent or end the genocide against Palestinians than states that can exert less influence on Israel.

Furthermore, it is important to note that, according to the ICJ, in answering the question of whether a State has sufficiently complied with the obligation to use its best efforts under Article 1 of the Genocide Convention, it is **irrelevant** that a State claims—or could even prove—that even if it had taken all possible measures, it would never have been sufficient to prevent or end genocide. This is irrelevant because a. it concerns an obligation to use its best efforts, and b. a State party can never know whether the combined best efforts of the States parties could be successful.15

Although there has been a serious risk of genocide in Gaza for some time, and the Netherlands became aware of this by January 26, 2024, at the latest, it is not clear that the Netherlands has taken all possible and reasonable measures to prevent—and now end—this genocide. Insufficient due diligence has been exercised in this regard, partly in light of the fact that the Netherlands can be considered a state with a certain potential influence on Israel.

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[12] For the criminal complicity standard for international crimes, see Göran Sluiter, *The Effectiveness of the complicity standards in international crimes: the Van Anraat and Kouwenhoven cases,* Netherlands Journal of Criminal Law 2 (3), 138-14 (2021). For the complicity standard in international crimes in the area of state responsibility, see the 2024 dissertation by Joëlle Trampert, see https://dare.uva.nl/search?identifier=d5d8d396-216e-4a41-8471-68ebb6560f62.

[13] ICJ Bosnia v. Serbia, paras. 430-431. This was recently confirmed in ICJ Nicaragua v. Germany, para. 23 (2024).
[14] ICJ Bosnia v. Serbia, para. 430.
[15] ICJ Bosnia v. Serbia, para. 431.

Since the ICJ does not specify the measures to be taken as part of the obligation to make efforts, it is obvious that the Netherlands' failure to take serious steps and measures towards Israel to prevent genocide clearly falls short of complying with Article 1 of the Genocide Convention. The degree of violation of the obligation to make efforts will increase in severity and scale as the risk of genocide increases and as genocide, once initiated, sows more death and destruction on a daily basis.

Although the Dutch government has become somewhat more critical of Israel's actions in Gaza and is trying to develop initiatives within the EU framework to influence Israel's genocidal policy, it cannot be concealed that the obligation to make efforts has been violated for some time now – namely from January 26, 2024 – and the current, somewhat more critical and proactive policy, in our view, is far removed from what the ICJ requires of the Netherlands under Article I of the Genocide Convention. The call for an investigation into *whether* the EU Association Agreement is being violated and whether this constitutes grounds for further measures, given the number of authoritative authorities who have already conducted reliable and insightful fact-finding investigations and the rulings of the ICJ and ICC, demonstrates little understanding of the urgency of ending genocide and falls short of the ICJ's demand to do everything possible to prevent or end genocide.

We would like to note that the ICJ explicitly calls on individual states to fulfill their best efforts obligations, namely that they must independently do everything possible to prevent or end genocide. This is likely because there is, of course, the risk that states, in a situation of potential "liability for omission," might try to hide behind other countries that are also doing too little. However, the ICJ reverses this collective avoidance of best efforts: it is the independent and individual responsibility of each state to prevent genocide, so that it is precisely the combined efforts that can be most effective.

Other states demonstrate that things can be done differently. South Africa, for example, initiated proceedings against Israel at the ICJ because it believes—along with other countries—that its **own** obligation to prevent genocide necessitates this: *South Africa is acutely aware of the particular weight of responsibility in initiating proceedings against Israel for violations of the Genocide Convention. However, South Africa is also acutely aware of its own obligation—as a State party to the Genocide Convention—to prevent genocide*.[16] Several countries have joined South Africa in this process, including two EU states, Spain and Ireland.

8. Consequences for the Netherlands of the legal obligations to prevent genocide

The Netherlands is thus obligated to do more than it did. This stems not only from the Genocide Convention and the interim judgments of the ICJ in the genocide case against Israel, in which the ICJ consistently found that Israel was not complying with the orders already imposed and the situation was deteriorating; but also from the ICJ's Advisory Opinions of July 19, 2024, and – twenty years earlier – on July 9, 2004. In those opinions, the ICJ ruled that Israel's occupation is illegal, that Israel's policy qualifies as a violation of Article 3 of the Convention on Discrimination against Racial Segregation and Apartheid, and that all states are obligated to compel Israel to end it.

[16] ICJ, Application instituting proceedings and request for the indication of provisional measures, South Africa, para. 3, see Application instituting proceedings and Request for provisional measures.

We concur with the advice issued by the **Advisory Council on International Affairs** on **October 23, 2024 ,** which states that *"external, international pressure is necessary for de-escalation and conflict resolution, but that this pressure has largely been lacking to date."17* The AIV noted: *"A new course is necessary and urgent. The relatively low priority currently and in the recent past assigned to pursuing a sustainable solution to the Israeli-Palestinian conflict is, in the AIV's opinion, completely disproportionate to the human suffering and the material, international legal, and regional strategic interests associated with it."*

"Double standards in the enforcement of and compliance with international law appear to fuel social polarization in our own country and elsewhere in the world." [18]

To comply with its legal obligations, we advise the Netherlands to convict Israel of the most likely commission of genocide, crimes against humanity, and war crimes.
In addition, the Netherlands must announce further measures that can be effective in forcing Israel to urgently change course. This can be done in cooperation with other countries where possible, but as explained, the Netherlands also has an independent responsibility in this regard.

The Netherlands could **join the genocide case** brought by South Africa at the ICJ.

In addition, it should halt arms exports to Israel. In October 2024, the AIV recommended that bilateral **military cooperation and supplies to Israel** be urgently halted where they are used for acts that violate the laws of war. We add that all supplies that could contribute to Israel's continued violations must be halted. This also includes reviewing all licenses for the export and transit of (semi-)military goods.

In addition, the Netherlands should stop **importing weapons from Israel .** According to the NRC, Dutch purchases of Israeli weapons have exploded, and the Netherlands has become one of the most important customers for the Israeli arms industry, particularly since the outbreak of the Gaza War in 2023. This raises questions about how the Netherlands has fulfilled its obligation to prevent and end genocide. Per capita, Israel is by far the world's largest arms exporter. Stopping arms imports from Israel therefore seems like an effective message, as advocated by organizations like PAX, for example.

In October, the AIV already recommended that urgent **sanctions** be imposed on individuals and entities involved in the expansion and maintenance of illegal Israeli settlements. The AIV also emphasized the need for economic and other forms of cooperation with illegal Israeli settlements.

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[17] AIV, *Towards a new course for the Netherlands in the Israeli-Palestinian conflict* (23 October 2024), p.1, see Towards a new course for the Netherlands in the Israeli-Palestinian conflict | Publication | Advisory Council on International Affairs.

[18] AIV, *Towards a new course for the Netherlands in the Israeli-Palestinian conflict,* p. 3.

[19] See, for example, What trade in defense equipment does the Netherlands conduct with Israel? | de Volkskrant.

[20] Steven Derix, The Netherlands is buying more and more weapons from Israel - NRC

[21] See Trends in International Arms Transfers, 2024.

[22] See Demand a complete arms embargo against Israel - PAX. See also Full arms embargo now - Joop - BNNVARA.

to combat settlements, to exclude European companies and investors that contribute to the illegal settlement policy from tendering processes, and to refuse visas to settlers.23 In addition, the Netherlands should **actively investigate which sanctions and**

They can impose **trade restrictions** on the Israeli state and on companies that help perpetuate Israeli violations. Individuals and companies involved (or appearing to be involved) in international crimes committed in Gaza should be prosecuted here.

9. Final consideration: Positioning the Netherlands

The Netherlands, as guardian of the international legal order and in implementation of Article 90 of the Constitution – which states that the government should promote the development of the international legal order – – condemn Israel's flagrant violations of law and take seriously its obligations under the Genocide Convention and ICJ rulings to compel Israel to change course. If the Netherlands, as host country of the ICJ and the ICC, fails to do so and turns a blind eye, this confirms the double standards and Western hypocrisy that are causing considerable unrest in the world and in our country.
Above all, it is not only a legal but also a moral obligation to stop the genocide and ethnic cleansing of the Palestinians and to contribute effectively to ensuring that this people too can exercise their right to self-determination in safety and are protected from the structural injustice that has been inflicted on them for decades, as recognized by the ICJ.

[23] AIV, *Towards a new course for the Netherlands in the Israeli-Palestinian conflict* (23 October 2024).

APPENDIX 1

International Criminal Law in the Conflict between Israel and Hamas

Position paper by Dr. Marieke de Hoon, University of Amsterdam

Roundtable discussion on international humanitarian law, Standing Committee on Foreign Affairs, November 16, 2023

Introduction

There are a number of areas of law relevant to discussing the conflict between Israel and Hamas. These are in particular the legal basis for the use of force outside one's own territory *(ius ad bellum),* humanitarian law of war *(ius in bello),* law of occupation, human rights and international criminal law.

In their position papers, Prof. André Nollkaemper and Prof. Marten Zwanenburg have outlined the applicable legal frameworks of *jus ad bellum,* the law of war, and the law of occupation. In my contribution, I will elaborate on international criminal law and the possibilities for prosecution.

International criminal law is the legal field in which serious violations of *jus ad bellum,* the law of war, the law of occupation, and human rights are criminalized and provided frameworks for their prosecution. Furthermore, public international law imposes obligations on states to help prevent, investigate, prosecute, or extradite international crimes to states/institutions capable or willing to prosecute them.

International criminal law and the conflict between Israel and Hamas

Hamas's horrific actions of October 7, 2023, are clearly international crimes. There can be no ambiguity about this. Murdering, wounding, taking hostages, and holding them under inhumane conditions, mutilating corpses, and firing rockets into the Israeli civilian population all constitute war crimes and crimes against humanity, and possibly genocide if this pattern of violence is aimed at destroying a portion of the Jewish people. Using Palestinian civilians as human shields against Israeli attacks is also a war crime. Because it poses little ambiguity, I will not discuss it further in this short contribution, except to note that the ICC has jurisdiction over these crimes and has already initiated an investigation. Other countries, such as the Netherlands, can also prosecute Hamas fighters under universal jurisdiction if they enter their territory.

A more complex question is whether Israeli leaders also commit international crimes. The Rome Statute of the International Criminal Court (ICC) codifies the four core international crimes: war crimes, crimes against humanity, genocide, and aggression.

Most of the discussion revolves around **war crimes.** I distinguish three categories here. First, if it is proven that the ***supply of aid*** and other items essential to the survival of civilians was deliberately obstructed, this constitutes the war crime of starvation. Even if you exercise the right to self-defense, and regardless of Hamas's own violation of the laws of war, this method of warfare is a war crime.

Secondly, regarding ***combat actions ,*** it is more difficult to determine remotely whether war crimes are being committed, as it depends on the information Israel has about the military advantage and potential civilian casualties per operation. They must assess each attack to determine whether it constitutes a military objective and whether the expected military advantage is proportionate to the expected military advantage.

Necessity and proportionality of the attack. Even if a civilian object becomes a military target because Hamas uses it and civilians as human shields, Israel must still apply precautionary measures, necessity, and proportionality, and an attack is often illegal if it results in a disproportionate number of civilian casualties. Israel will have to explain these considerations in legal proceedings. It is noteworthy that it is difficult to imagine that the continuous bombing of densely populated areas and hospitals, the large size and scale of military operations, and the number of civilian casualties are always justified by the expected military benefits of eliminating Hamas (which in itself is a very difficult military objective to achieve), necessity, and proportionality, and that the Israeli military consistently takes the necessary precautionary measures to limit unnecessary civilian casualties. On the contrary, it appears here that certain military operations violate the laws of war to such an extent that they constitute war crimes.

Third, the ***forced transfer of civilians*** within Gaza or to Egypt (as described in leaked Israeli documents) also constitutes potential war crimes and ethnic cleansing. Warnings and calls for relocation only meet the requirements of the law of war if civilians can actually reach safety; not if they are sick or vulnerable in a hospital, if there are too many civilians and too little time, if the location to which they are being transferred is also being bombed, or if there is insufficient water or food.

The above-mentioned potential war crimes also qualify as **crimes against humanity** to the extent that they can be considered part of a widespread or systematic attack directed against (part of) the Palestinian civilian population.

Whether this also qualifies as **genocide** depends on whether these violations are committed with the intention of exterminating a portion of the Palestinian people. Various speeches by Israeli leaders containing dehumanizing language, humanitarian blockades that make living conditions extremely dire, and the number of attacks targeting civilian infrastructure and densely populated areas indicate that this may be a legitimate concern. This obligates other states, based on the obligation to prevent genocide as stipulated in Article 1 of the Genocide Convention, to urge Israel to refrain from pursuing this path.

Justice options

The principle of international law is that **countries should conduct their own investigations** into potential violations and prosecute any suspects. This scenario is unlikely in the short term for both Israel and Palestine.

The **ICC** can prosecute if a nation state is unable or unwilling to prosecute itself, provided it has jurisdiction. Although Israel is not a member state of the ICC, the ICC has jurisdiction over international crimes committed in the Palestinian territories since 2014, because the State of Palestine referred the situation to the ICC. This mandate is

There is no expiration date, meaning the ICC also has jurisdiction over current crimes. The ICC investigates crimes committed by both Hamas fighters and Israelis, focusing on those "most responsible": these are usually the leaders. However, the ICC can only prosecute if suspects have actually been apprehended and surrendered.

The role of other states

Other states can, under **universal jurisdiction,** prosecute suspects of international crimes if they are present on their own territory in the future. This is an important avenue for states to pursue, complementary to the ICC's capabilities, for which their own legal systems also **require sufficient resources and expertise.**

Other states can and should also **pressure both parties** to uphold international law, very explicitly including the obligation to prevent genocide where it threatens/occurs.

International law, as such, cannot do much on its own. It lacks the enforcement powers that states have. It does provide us with a **common language** to provide direction and interpretation in conflicts; to distinguish between what is and is not permissible; to chart a morally much clearer course instead of polarized, partisan positions : **establishing and enforcing**
basic humanitarian norms and international law.

If this is neglected, there is a colossal risk that such a spiral of injustice and violence will only lead to more disaster. The law provides us with this language and tells us what is and isn't permissible in war for a reason, because humanity has developed these rules over many centuries based on experiences with the consequences of escalating violence and unspeakable human suffering.
But the law needs political will and action to compel parties to adhere to it.

The Netherlands, as guardian of the international legal order, should actively promote this message, including in fulfilling the government's constitutionally enshrined obligation to promote the development of the international legal order.

APPENDIX 2
Qualification of Genocide in Gaza

This annex serves to further substantiate the qualification of the situation in Gaza as genocide. Case law has explained that to qualify as genocide, several requirements must be met. First, the crimes recognized under the Genocide Convention must be committed: a) killing; b) causing grievous bodily or mental harm; c) intentionally imposing conditions of life aimed at the physical destruction, in whole or in part, of the group; d) preventing births within the group; and e) forcibly transferring children of the group to another group. There is no doubt that the crimes referred to in a), b), and c) are being committed, as evidenced by the arrest warrants issued under the International Criminal Court for Prime Minister Netanyahu and former Defense Minister Gallant, judgments by the International Court of Justice, and authoritative reports by the UN and NGOs.

Second, these crimes must have been committed against a group protected under the Genocide Convention. In the South Africa v. Israel genocide case, the ICJ ruled that the Palestinians appear to be such a group (a definitive judgment can only be reached in the final stages of this years-long process) and that the Palestinians in Gaza constitute a substantial part of the Palestinian group. Moreover, more than 50,000 deaths are more than sufficient to qualify the violence as a substantial attack on that group, even though the law does not set a numerical limit to the commission of genocide and even a single murder can qualify as such.

The third, and often most difficult to prove, criterion is that the violence against the group must be committed with the specific intent to destroy that group, in whole or in part. Israeli leaders often say the violence is intended to destroy Hamas, but that is not the same as wanting to destroy the Palestinians. The question is whether, in addition to the goal of destroying Hamas, there is also the intent to destroy the Palestinians.

In the absence of a clearly stated or documented genocidal intent, as with the Nazis, this intent must be inferred from actions and statements. Courts and experts have identified several factors that distinguish genocidal intent from the destruction of certain members of the group (Hamas fighters) and from killing with ("merely") discriminatory intent. Beth van Schaack, former US Ambassador-at-large for Global Criminal Justice, has summarized these factors as follows, based on the judgments of international criminal tribunals:

- The general context of the violence, including the scale of the atrocities, number of victims, the repetition of culpable acts, and gravity of the harm caused;
- The use of gratuitous violence that would be excessive in relation to military necessity or to accomplish objectives other than the destruction of the group;
- The targeting of all members of the group without distinction (to age, gender, involvement in opposition activities or ability to harm or threaten the perpetrators);
- The targeting of the group's leadership in order to weaken the group but also remove individuals who could raise the alarm or engage with the international community;

[24] ICJ, South Africa v. Israel, Interlocutory Judgment of 26 January 2024, para. 45.
[25] Beth van Schaack, *Determining the commission of genocide in Myanmar. Legal and policy considerations,* 17 Journal of International Criminal Justice (2019), 285-323.

- A history of other forms of discrimination or persecutory acts against members of the same protected group;
- The detrimental effect and long-term impact of the violence in terms of the future survival of the group;
- The methodical and systemic nature of the attacks;
- The implication of multiple levels of a chain of command in the attacks;
- The degree of planning and preparation behind the attacks;
- Attempts to cover up the crime and grant impunity to perpetrators;
- Attempts to bar humanitarian assistance to the victim group;
- The fact that members of other disfavored groups are spared or subjected to less destructive forms of violence;
- The utterance of derogatory language or the issuance of propaganda, targeted to members of the group;
- Potential motives of the perpetrators in terms of competition for resources or territory; • The existence of a political doctrine consistent with genocidal intent; and
- Attacks on cultural or religious property or symbols associated with the group.

If the above criteria are verified based on public sources, (almost) all of them are met in the situation in Gaza. This leads us to qualify the situation in Gaza as genocide.